

REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.



For The Year Ending December 31, 1924

AND THE

Two Hundred and Ninety-first Year

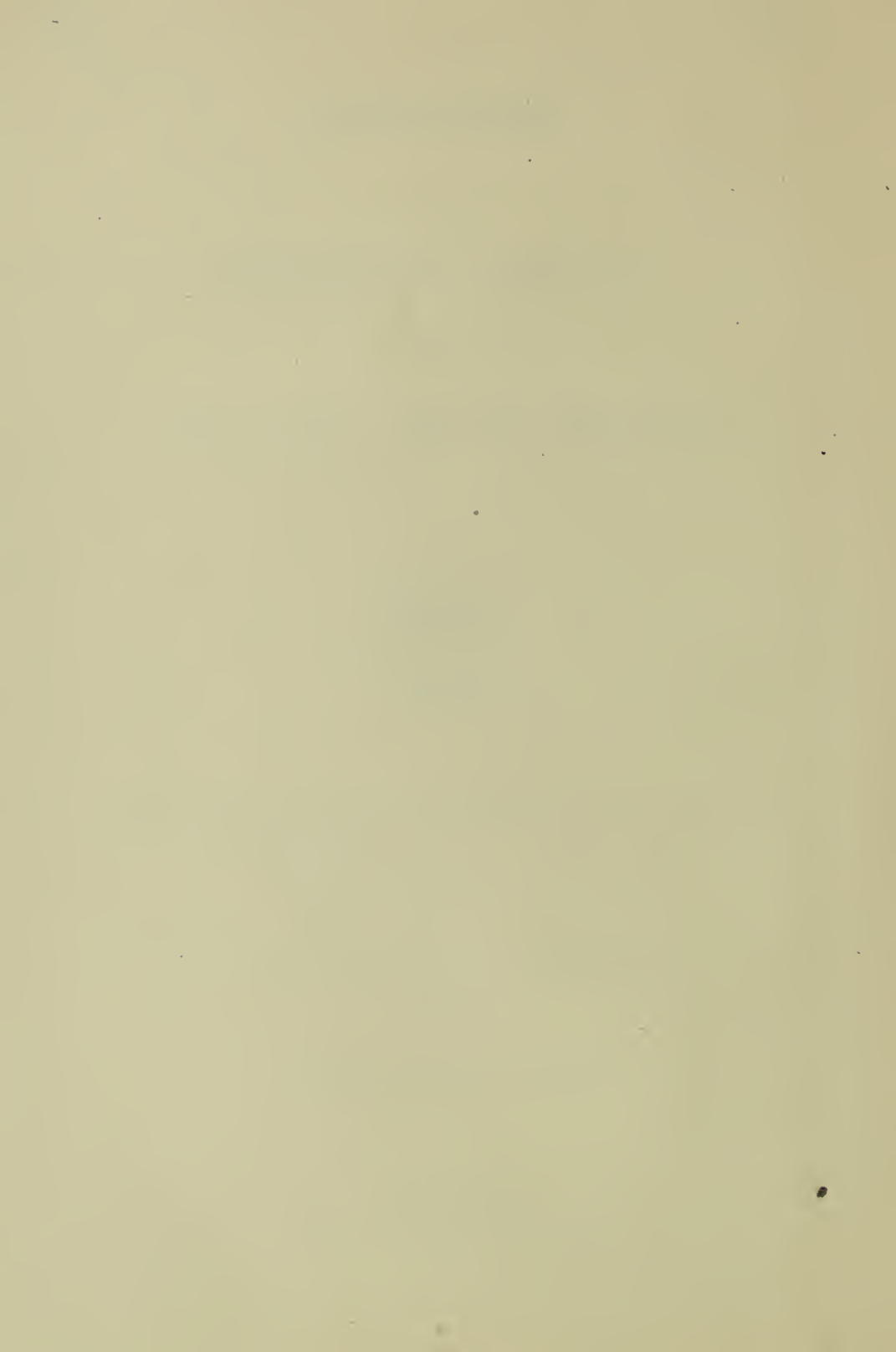
OF THE

Town's Incorporation

IPSWICH

GEO. A. SCHOFIELD AND SON

1925



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LIST OF TOWN OFFICERS, 1924

Selectmen

Robert T. Bamford, Chairman	Term expires 1925
Sydney H. Perley	Term expires 1926
Thomas G. Gauld	Term expires 1927

Assessors

Edward C. Brooks, Chairman	Term expires 1925
George Fall	Term expires 1927
Richard R. Glasier	Term expires 1926

Overseers of the Poor

Walter F. Gould, Chairman	Term expires 1926
Francis E. Wood	Term expires 1925
Clarence M. Leet	Term expires 1927

Town Clerk

Charles W. Bamford	Term expires 1926
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Treasurer and Collector

Joseph T. Morton	Term expires 1927
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Town Accountant

Frederick S. Witham	Term expires 1925
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School Committee

Ralph W. Burnham, Chairman	Term expires 1927
Joseph W. Ross	Term expires 1927
Charles L. Lovell	Term expires 1926
Francis C. Wade	Term expires 1926
George E. MacArthur	Term expires 1925
Henry S. Bowen	Term expires 1925

Water and Electric Light Commissioners

Arthur H. Walton, Chairman	Term expires 1927
Charles A. Mallard	Term expires 1926
James E. Cole, Jr.	Term expires 1925

Board of Health

George E. MacArthur, Chairman	Term expires 1927
J. Dellinger Barney	Term expires 1925
Walter E. Henderson	Term expires 1926

Registrars of Voters

Frank H. Girard, Chairman	Term expires 1927
Charles W. Bamford, Clerk	Term expires 1926
Charles H. Glasier	Term expires 1926
Oscar H. Ewing	Term expires 1925

Park Commissioners

Francis C. Wade, Chairman	Term expires 1927
Samuel C. Gordon	Term expires 1925
Ernest H. Pickard	Term expires 1926

Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1925
Howard Blake	Term expires 1926
Frank E. Howe	Term expires 1927

Clam Commissioners

George W. Brown, Chairman	Term expires 1926
Henry A. Churchill	Term expires 1925
Farley C. Lord	Term expires 1927

Town Counsel

George A. Schofield	Term expires 1925
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Chief of Police

John G. Mansfield

Engineers of Fire Department

Arthur H. Walton, Chief	Edward H. Smith, Clerk
Edwin M. Poole	

Inspector of Animals

G. Loring Woodbury

Milk Inspector & Inspector of Slaughtering

Eben B. Moulton

Sealer of Weights and Measures

William A. Stone

Superintendent of Streets

Joseph A. Huckins

Moderator

John William Bailey

Janitor of Town Hall

Edwin M. Poole

Finance Committee

M. Charles Arthur, Chairman	Term expires 1925
George A. Schofield, Secretary	Term expires 1926
Charles M. Kelly	Term expires 1925
George E. Hodgkins	Term expires 1925
George C. Parsons	Term expires 1926
Howard N. Doughty	Term expires 1926
Jesse H. Wade	Term expires 1927
Thomas R. Lord	Term expires 1927
Edward W. Willis	Term expires 1927

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen:

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1924, together with the reports of the various departments and Town Officials.

Respectfully submitted,

FREDERICK S. WITHAM,

Town Accountant.

DEPARTMENTAL

SELECTMEN

Salaries

Robert T. Bamford	\$300 00	
Sydney H. Perley	200 00	
Thomas G. Gauld	166 67	
Eben B. Moulton	33 32	
		\$699 99

Other Expenses

John Wm. Bailey, Moderator	\$20 00
Chas. E. Goodhue, P. M., postage	37 16
Hobbs & Warren, blanks	2 40
Thos. Groome & Co., blanks	2 12
Geo. A. Schofield & Son, printing and binding reports	706 90
Chas. G. Hull, printing	62 00
Chronicle Pub. Co., adv.	5 63
Henry S. Bowen, printing	5 00
Robert T. Bamford, carfares	23 00
Sydney H. Perley, carfares	3 00
Thomas G. Gauld, carfares	3 00
E. O. Peabody, labor and boat hire	40 50
New England T. & T. Co., telephones	56 25
William H. Greenlaw, wire inspection	237 50
William J. Pettipas, wire inspection	266 64
John W. Goodhue Corp., supplies	34
Edward J. Perry, killing dogs	3 50
V. H. Grant, killing dogs	5 00
Joseph H. Leet, killing dogs	4 00
Jacob Smith, killing dogs	2 00

Harold C. Poor, killing dogs	1 00	
John G. Mansfield, dog officer	10 00	
Edward H. Smith, carpentry	4 50	
Willis L. Augur, ringing bell	60 00	
Clarence Pickard, distributing reports	15 00	
Moody Kimball, Register fee	50	
C. C. Boylan, posting warrants	35 00	
American Railway Ex. Co., express	1 07	
Chas. J. Wright, express	3 00	
Anne Jewett, services	3 00	
Albert F. Welsh, services	25 00	
Geo. A. Schofield, Sec'y Finance Committee	51 78	
Reliance Ribbon & Carbon Co., supplies	12 00	
Howard Blake & Son, supplies	3 20	
Est. J. F. Wippich, care of clock	17 68	
The Barker Agency, insurance	28 00	
Geo. A. Schofield & Son, insurance	28 00	
Registry of Motor Vehicles, fees	6 00	
Willis L. Augur, painting	5 00	
J. E. Greene, carpentry	25 50	
H. B. McArdle, supplies	5 75	
		\$1826 92
Total expenditures		\$2526 91
Unexpended balance		49 34
		\$2576 25
Appropriation	\$2500 00	
Appropriation unpaid 1923 bills	76 25	
		\$2576 25

AUDITING AND ACCOUNTING**Salaries**

Frederick S. Witham, Auditor	\$150 00	
Frederick S. Witham, Accountant	1650 00	
		\$1800 00

Other Expenses

H. B. McArdle, supplies	\$23 25	
Royal Typewriter Co., Inc., typewriter	79 75	
Thomas Groome & Co., forms	8 00	
Chas. G. Hull, printing	24 50	
F. S. Witham, carfares and expenses	12 50	
		\$148 00

Total expenditures		\$1948 00
Unexpended balance		2 00

\$1950 00

Appropriation		\$1950 00
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TREASURER AND COLLECTOR**Salaries**

Joseph T. Morton, Treasurer and Collector	\$1497 23	
William J. Riley, Treasurer & Collector	886 14	
Gladys M. Poole, Clerk	932 00	
Beatrice Tufts, Clerk	358 52	
Mary McLaughlin, Clerk	100 00	
		\$3773 89

Other Expenses

Chas. E. Goodhue, P. M., postage	\$175 91
Chronicle Pub. Co., adv.	21 38
Chas. G. Hull, printing	38 00
Geo. A. Schofield & Son, printing	25 00
First National Bank, checks	30 50
B. L. Goss, printing	2 75
Salem Evening News, adv.	17 00
William J. Riley, carfares and expense	10 00

Joseph T. Morton, carfares	6 00	
D. A. Grady, taxi	50	
New England T. & T. Co., telephone	30 15	
H. B. McArdle, supplies	43 90	
John Brighty, supplies	3 50	
Emerson & Co., stamps	6 68	
C. S. Garrett, supplies	40	
Dalton Adding Machine Co., repairs	10 00	
The Barker Agency, insurance	27 00	
Damon & Damon, premium on bond	200 00	
Director of Accounts, certification notes	44 00	
First National Bank, safe deposit box rent	5 00	
Geo. A. Schofield, services	10 00	
		\$707 67
Total expenditures		\$4481 56
Unexpended balance		7 81
		\$4489 37
Appropriation	\$4300 00	
Appropriation unpaid 1923 bills	189 37	
		\$4489 37

ASSESSORS

Salaries

Edward C. Brooks, Chairman and Clerk	\$1500 00	
Richard R. Glasier, Assessor	200 00	
George Fall, Assessor	119 06	
Beatrice Tufts, Clerk	154 48	
		\$1973 54

Other Expenses

Chas. E. Goodhue, P. M., postage	\$22 72	
Geo. A. Schofield & Son, printing & adv.	316 16	
Wakefield Daily Item, forms	3 00	
Lilla D. Stott, deed abstracts	53 34	

E. Warren Dodge, transportation	64 50	
New England T. & T. Co., telephone	30 30	
H. B. McArdle, supplies	16 00	
C. S. Garrett, supplies	2 94	
L. S. Smith & Bros. Co., supplies	3 50	
Mary Woleiko, interpreter	10 00	
Louis Betsias, interpreter	4 00	
		\$526 46

Total expenditures	\$2500 00
Appropriation	2500 00

LAW DEPARTMENT**Salaries**

Albert F. Welsh, Town Counsel	\$48 33	
Geo. A. Schofield, Town Counsel	61 67	
		\$110 00

Other Expenses

Albert F. Welsh, services, court cases	\$420 00	
Geo. A. Schofield, services, court cases	265 00	
Nason land damage	150 00	
Geo. A. Schofield, cash paid out	20 00	
		\$855 00

Total expenditures		\$965 00
Appropriation	\$600 00	
Appropriation unpaid 1923 bills	195 00	
Transferred from Reserve Fund	170 00	
		\$965 00

TOWN CLERK**Salaries**

Charles W. Bamford, Town Clerk	\$1000 00	
Grace G. Bamford, stenographer	35 00	
Beatrice Tufts, stenographer	15 00	
		\$1050 00

Other Expenses

P. B. Murphy, blanks	\$4 10	
Geo. A. Schofield & Son, printing	14 40	
New England T. & T. Co., telephone	16 90	
The Carter's Ink Co., ink	4 50	
Chas. W. Bamford, cash paid out	5 80	
Geo. G. Bailey, M. D., birth returns	12 25	
Chas. E. Ames, M. D., birth returns	6 00	
M. C. McGinley, M. D., birth returns	6 00	
Katingo Georgopoulos, birth returns	3 25	
R. K. Whittier, death returns	58 75	
A. I. Savory, supplies	75	
Chas. W. Bamford, recording and indexing vital statistics	272 00	
		\$404 70
Total expenditures		\$1454 70
Unexpended balance		289 55
		\$1744 25
Appropriation	\$1650 00	
Appropriation unpaid 1923 bills	94 25	
		\$1744 25

ELECTION AND REGISTRATION**Salaries**

Chas. H. Glasier, Registrar	\$75 00	
Frank H. Girard, Registrar	62 50	
		\$137 50

Election Officers

Geo. W. Smith	\$13 00
Geo. A. Schofield, Jr.	22 00
Chas. S. Garrett	8 00
John F. Conley	13 00

Clarence A. Pickard	17 00
John E. Greene	11 50
Anne Jewett	11 00
Carrie B. Ladd	11 00
Pauline Claxton	11 00
W. L. Cogswell	3 50
Karl Lange	3 50
Wm. H. Goditt	11 00
Benj. W. Homans	3 50
Harold K. Haskell	3 50
W. H. Hathaway	5 50
Havelock Ewing	3 50
Joseph A. Gallant	3 50
Geo. A. Schofield	12 00
Clarence J. Dupray	12 00
Frank H. Girard	14 00
Wm. C. Wallace	12 00
D. J. Marlin	3 50
Albert Halligan	3 50
Garland Jean	3 50
James S. Cassidy	3 50
Gordon Player	3 50
A. H. Walton	16 00
Oscar Davis	2 00
N. H. Wright	10 50
Robt. T. Bamford	18 00
Sydney H. Perley	18 00
Thos. G. Gauld	18 00
Frank H. Morgan	7 50
Alfred Wade	10 50
Edward E. Hull	2 50
Bernice Arsenault	7 50
Hazen Irvine	2 50
John P. Hills	8 00

James Gilbert	6 00	
Marjorie Cole	6 00	
Junius Avery	6 00	
D. A. McKinnon	6 00	
Lucy B. Story	5 00	
Marion Humphrey	6 00	
J. H. Lakeman	5 00	
Henry Garland	6 00	
Michael J. Callahan	5 00	
Everett Tucker	5 00	
F. Lincoln Howe	5 00	
		\$104 50

Other Expenses

The Chronicle Pub. Co., adv.	\$20 63	
Fred R. Hull, printing	10 50	
Geo. A. Schofield & Son, printing	149 75	
H. B. McArdle, supplies	2 00	
W. R. C., meals	20 00	
The Belmont Lunch, meals	10 60	
Chas. W. Bamford, cash paid out	2 20	
G. H. W. Hayes, services	25 00	
Manzer & Damon, carpentry	10 18	
		\$250 86

Total expenditures		\$792 86
Unexpended balance		4 14
		\$797 00

Appropriation	\$712 00	
Transfer from Reserve Fund	85 00	
		\$797 00

TOWN HALL**Salaries**

Edwin M. Poole, janitor	\$1215 00	
		\$1215 00

Other Expenses

Edward J. Perry, labor	\$1 00
Earl Bamford, labor	3 50
Lathrop Bros., fuel	167 50
Chas. L. Lovell, fuel	98 59
George Fall, fuel	519 34
A. H. Peatfield, fuel	260 40
Ipswich Gas Light Co., gas	31 16
Electric Light Dept., light	562 84
Howard Blake & Son, sundries	2 30
E. I. Holland, sundries	84
Hiller Co., sundries	2 40
United Sweeping Comp. Corp., dustbane	8 50
C. F. Chapman & Son, sundries	5 50
Manzer & Damon, carpentry	8 06
Edward H. Smith, carpentry	21 60
George Hayes, plumbing	1 88
R. L. Purinton, plumbing	15 14
Chas. J. Wright, express	85
A. F. Foote, Comm'r, inspection	2 00
J. J. Merrill, sundries	2 39
Water Dept., water	20 93
F. R. Schaller, piano tuning	3 75
Geo. B. Robbins Co., disinfectant	17 50
Sentry Products Co., disinfectant	21 39
Slate Bros., express	45
Electric Light Dept., sundries	13 75
J. L. Hammett Co., sundries	14 00
Edwin M. Poole, laundry	12 00
Geo. A. Schofield, insurance	65 60

Damon & Damon, insurance	20 50	
The Barker Agency, insurance	101 00	
A. C. Damon, sundries	3 50	
C. A. Mallard, sundries	1 40	
John E. Greene, carpentry	118 50	
W. H. Rand, plumbing	54 10	
		\$2184 16
Total expenditures		\$3399 16
Unexpended balance		84
		\$3400 00
Appropriation		\$3400 00

Town Hall receipts for the year have been as follows:

County of Essex, rent of Court Rooms	\$325 00	
Various parties, rent of hall	265 50	
		\$590 50

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Salaries and Wages

John G. Mansfield, Chief	\$1,650 00
Valorous H. Grant, Patrolman	1,476 01
Jacob Smith, Patrolman	1,146 20
Jesse J. Jedrey, Patrolman	1,497 97
Alfred C. Langmaid, Patrolman	566 16
Joseph H. Leet, Special	394 21
Edward J. Perry, Special	96 89
Daniel H. Dunlap, Special	16 00
Harold C. Poor, Special	11 78
Richard R. Glasier, Special	10 00
Arthur W. Manzer, Special	10 00
William E. Sturgis, Special	10 00
Clifford C. Boylan, Special	10 00
Arthur S. Ricker, Special	10 00
Daniel A. McKinnon, Special	10 00
Edward J. Perry, Keeper Lockup	230 00
Joseph H. Leet, Keeper Lockup	134 28
Daniel H. Dunlap, Keeper Lockup	85 72
Alfred C. Langmaid, Keeper Lockup	30 00
Harold C. Poor, Keeper Lockup	20 00
John G. Mansfield, Keeper Lockup	20 00
George Hovey, labor	2 22
	\$7,437 44

Other Expenses

D. A. Grady, auto hire	\$ 24 75
Samuel D. Dodge, auto hire	3 00
Chester G. Brockelbank, boat hire	5 50
Richard W. Davis, repairs and supplies	49 19
Horace E. Durgin, gasoline	1 51
Ipswich Motor Co. Inc., repairs and supplies	134 66
J. T. Hood, repairs	6 25
Mayer & Porter, repairs and supplies	100 09
D. A. Grady, gasoline	8 56
Marcorelle Bros., gasoline	27 87
South Side Cash Store, gasoline	47 25
F. F. Byron, gasoline	2 19
Mosher Bros., supplies	2 00
C. F. Chapman & Son, supplies	27 64
Carl W. Grundstrom, repairs	11 25
Howard Blake & Son, supplies	2 71
Electric Light Dept., heating garage	35 58
Edward J. Perry, labor	20 00
Joseph H. Leet, labor	6 00
Arthur C. Damon, supplies	11 90
New England T. & T. Co., telephone	130 90
Jesse J. Jedrey, car fares	5 03
John G. Mansfield, car fares	10 11
Chas. S. Garrett, supplies	5 55
H. B. McArdle, supplies	27 20
Geo. E. McArthur, services	11 00
M. H. Paine, services	8 00
B. B. Mansfield, services	12 00
Sullivan's Drug Store, supplies	93
Belmont Lunch, meals	13 70
Atlas Lunch, meals	22 20
Russell's Restaurant, meals	1 45
Ye Rogers Manse, meals	6 95

Chas. E. Goodhue, P. M., P. O. Box rent	2 25	
Daisy L. Poor, laundry	1 16	
Grace Mansfield, laundry	8 05	
Gladys M. Poole, typewriting	5 00	
Newman's Dept. Store, supplies	10 42	
The Barker Agency, insurance	64 40	
John W. Goodhue, Corp., supplies	16 00	
Auto List Pub. Co., service	50 00	
John G. Mansfield, cash paid out	1 00	
Smith & Russell, photographs	7 50	
Ipswich Ice Cream Co., ice	75	
D. F. Harris & Co., supplies	8 00	
Hobbs & Warren, blanks	3 60	
Chas. G. Hull, printing	7 00	
Henry S. Bowen, printing	28 00	
Geo. A. Schofield & Son, printing	13 80	
H. B. McArdle, printing	6 95	
		\$1,016 80
Total Expenditures		\$8,454 24
Unexpended balance		16
		\$8,454 40
Appropriation	\$8,000 00	
Appropriation unpaid 1923 bills	104 40	
Transfer from Reserve Fund	350 00	
		\$8,454 40

Receipts from the Police Department for the year have been as follows:

Third District Court, criminal fines	\$1,206 62
Services	18 00
Telephone refunds	37 36
	\$1,261 98

FIRE DEPARTMENT**Salaries and Wages**

Engineers	\$ 425 00	
Members Fire Department	2,100 00	
Thomas R. Roberts, chauffeur	1,580 00	
Raymond L. Dodge, chauffeur	1,585 00	
George W. Brown, chauffeur	1,575 00	
Silas Stone, watching fires	2 00	
Geo. E. Brown, watching fires	2 00	
W. W. Waite, watching fires	2 00	
Sundry persons, still alarms	71 00	
		\$7,342 00

Equipment and Repairs

Boston Woven Hose & Rubber Co., hose	\$ 766 30	
C. A. Mallard, care of alarm	199 92	
The Gamewell Co., supplies	244 25	
C. F. Chapman & Son, supplies	24 05	
Western Union Tel. Co., time service	16 00	
Newman's Dept. Store, supplies	8 75	
N. J. Bolles, supplies	1 00	
B. B. Ward, supplies	3 00	
A. J. Brennan, supplies	40	
Howard Blake & Son, supplies	35 87	
Mayer & Porter, repairs and supplies	32 46	
A. F. Foote, Comm'r, inspection	2 00	
J. J. Merrill, supplies	31 40	
Electric Light Dept., supplies	68 08	
George Hayes, supplies	4 50	
McGlew Bros. Co., supplies	4 00	
Ipswich Mills, supplies	7 61	
B. J. Conley, supplies	2 00	
Arthur H. Blanchard, supplies	27 40	
American Railway Ex. Co., express	78	
F. E. Wood, trucking	2 25	

H. Wenzel Tent & Duck Co., supplies	37 64	
John W. Goodhue Corp., supplies	13 13	
Angus I. Savory, supplies	35	
Wm. T. King, supplies	10 00	
Richard W. Davis, supplies	21 45	
Ipswich Gas Light Co., gas	4 13	
C. A. Mallard, supplies	22 18	
J. T. Hood, repairs	6 50	
A. C. Damon, supplies	3 25	
H. I. Dallman Co., supplies	8 93	
Ipswich Motor Co., Inc., supplies	2 60	
Badger Fire Extinguisher Co., supplies	11 50	
Zina Goodell, Corp., repairs	4 10	
Arthur G. Osborne, supplies	16 50	
		\$1,644 28

Fuel and Light

Lathrop Bros.	\$ 330 00	
George Fall	180 84	
A. H. Peatfield	172 24	
Electric Light Dept.	119 75	
Ipswich Gas Light Co.	7 70	
		\$ 810 53

Buildings and Grounds

The Geo. E. Marsh Co., supplies	\$ 17 40	
United Sweeping Comp. Corp., dustbane	18 15	
R. A. Daniels & Son, supplies	3 00	
Reuben Andrews, painting	164 91	
Ipswich Gas Light Co., gas	5 78	
D. L. Willcomb, supplies	1 00	
George Hayes, plumbing	24 75	
Newman's Dept. Store, supplies	26 00	
A. C. Damon, supplies	3 70	
		\$ 264 69

Pension

Agnes K. Gilmore	\$ 300 00	
	—————	\$ 300 00

Other Expenses

Geo. H. Lord, wreath	\$ 10 00	
Chas. J. Wright, express	80	
American Railway Ex. Co., express	4 59	
A. H. Walton, cash paid out	5 10	
The Barker Agency, insurance	33 75	
Damon & Damon, insurance	33 50	
Geo. A. Schofield, insurance	33 90	
New England T. & T. Co., telephones	50 90	
	—————	\$ 172 54

Total expenditures	\$10,534 04
Unexpended balance	165 96

\$10,700 00

Appropriation	\$10,700 00
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Receipts from the Fire Department for the year have been as follows:

Town of Rowley, services of department	\$ 150 00	
Sale of old equipment	60 00	
Rent of building,	5 00	
	—————	\$ 215 00

Forest Warden

Sundry persons, fighting fires	\$ 179 00
Thos. R. Roberts, posting notices	3 00
Comm. of Massachusetts, brooms	18 00

Total expenditures	\$ 200 00
Appropriation	200 00

Sealer of Weights and Measures

William A. Stone, sealer	\$ 250 00
Hobbs & Warren, record books	5 85

Chronicle Pub. Co., adv.	8 25	
George Tibbetts, use of team	40 50	
Harold C. Poor, use of auto	3 50	
E. W. Dodge, use of auto	2 00	
W. & L. E. Gurley, equipment	8 47	
C. F. Chapman & Son, sundries	60	
Dover Stamping & Mfg. Co., equipment	15 75	
American Railway Ex. Co., express	86	
The Fairbanks Co., repairs	20 00	
John W. Goodhue, Corp., sundries	90	
Total expenditures		\$ 356 68
Unexpended balance		6 32
		\$ 363 00
Appropriation		\$ 363 00

Moth Department
Salaries and Wages

Francis C. Wade, Superintendent	\$1,200 00	
Frank McInnis, labor	741 50	
Joseph Burns, labor	230 00	
Harry Rutherford, labor	165 85	
Lawrence Peatfield, labor	118 68	
Alfred E. Wade, labor	143 50	
Henry Lavoie, labor	51 00	
Fred Robichau, labor	40 28	
Arthur McIntire, labor	24 00	
F. E. Wood, labor	17 25	
Ralph Richardson, labor	13 00	
Herbert W. Day, labor	6 00	
		\$2,751 06

Other Expenses

Howard Blake & Son, sundries	\$ 65 12
Essex Co. Co-Op. Farming Asso., supplies	690 00

Fred Buzzell, filing saws	1 90	
Herbert W. Day, filing saws	3 15	
Fitzhenry-Guptill Co., repairs and supplies	1,096 76	
New England Fire Appliance Co., supplies	2 70	
The Hodges Co., Inc., supplies	16 50	
Brackett, Shaw & Lunt Co., supplies	32 73	
John W. Goodhue Corp., supplies	10 93	
South Side Cash Store, supplies	45 74	
Feliz Wegzyn, teams	185 50	
Ernest Boudreau, teams	36 00	
Harold W. Howard, rent	37 50	
Wile Bros., trucking	50 00	
New England T. & T. Co., telephone	22 37	
R. L. Purinton, sundries	49	
Ipswich Motor Co., Inc., repairs and supplies	66 73	
Richard W. Davis, repairs and supplies	89 70	
Joseph A. King, repairs	8 96	
Wm. Bizeski, repairs	5 00	
The Barker Agency, insurance	165 13	
Electric Light Dept., gas	95 13	
F. E. Wood, trucking	2 00	
George Hayes, supplies	2 00	
Salem Evening News, adv.	48 00	
Standard Oil Co. of N. Y., supplies	75	
		\$2,780 79
Total expenditures		\$5,531 85
Unexpended balance		3 35
		\$5,535 20
Appropriation	\$3,400 00	
Private Work—Moth Tax	\$2,135 20	
		\$5,535 20

TREE WARDEN**Salaries and Wages**

Francis C. Wade, tree warden	\$ 300 00	
Frank McInnis, labor	205 00	
Joseph Burns, labor	192 50	
William F. Glavin, labor	78 00	
Fred L. Glavin, labor	75 00	
Fred Robichau, labor	3 25	
		\$ 853 75

Other Expenses

Howard Blake & Son, sundries	\$ 32 70	
J. Adelman, sundries	27 48	
Wm. Bizeski, repairs	2 00	
T. C. Thurlow's Sons, Inc., trees	84 00	
		\$ 146 18

Total expenditures	\$ 999 93
Unexpended balance	07

		\$1,000 00
Appropriation		\$1,000 00

HEALTH AND SANITATION

GENERAL ADMINISTRATION

Salaries

George E. MacArthur, M. D.	\$ 100 00	
J. Dellinger Barney, M. D.	75 00	
Walter E. Henderson	75 00	
		\$ 250 00

Other General Expenses

Albert F. Welsh, services	\$ 25 00	
Michael J. Callahan, garbage collection	1,000 00	
George Tibbetts, burying dogs	23 50	
Edward J. Perry, burying dogs	6 50	
V. H. Grant, burying dogs	2 00	
Harold C. Poor, burying dogs	1 00	
Joseph H. Leet, burying dogs	7 50	
American Public Health Asso., subscription	5 00	
American Railway Ex. Co., express	3 37	
Lillian Brown, services	5 00	
Geo. E. MacArthur, M. D., services	18 00	
John W. Goodhue, corp., sundries	1 50	
Chas. E. Goodhue, P. M., box rent	1 80	
Hobbs & Warren, blanks	4 12	
Chronicle Pub. Co., adv.	120 00	
Henry S. Bowen, printing	8 00	
D. A. Grady, auto hire	7 00	
		\$1,239 29

Quarantine and Contagious Diseases

City of Salem, Health Dept., board	\$ 188 57
Geo. E. MacArthur, M. D., services	3 00
Chas. E. Ames, M. D., services	34 00

B. B. Mansfield, M. D., services	31 00	
City of Lowell, aid	30 00	
City of Haverhill, aid	27 00	
Constanti Burek, loss of wages	42 00	
Eben B. Moulton, transportation	44 00	
B. B. Mansfield, M. D., transportation	7 00	
		\$ 406 57

Tuberculosis

Essex Sanatorium, board	\$ 266 20	
Rutland State Sanatorium, board	143 43	
Geo. G. Bailey, M. D., services	76 00	
Geo. E. MacArthur, M. D., services	36 00	
D. A. Grady, transportation	8 00	
Angus I. Savory, supplies	4 75	
		\$ 494 38

Division of Child Welfare

Geo. E. MacArthur, M. D., director	\$ 150 00	
Martha J. Stewart, nurse	600 00	
Martha J. Stewart, cash paid out	2 97	
Library Bureau, cards	20 77	
		\$ 773 74

Inspection

Eben B. Moulton, Inspector of Animals	\$ 43 75	
Eben B. Moulton, Inspector of Slaughtering	200 00	
Eben B. Moulton, Milk Inspector	337 48	
Eben B. Moulton, Sanitary Inspector	574 98	
Wright-Ziegler Co., sundries	1 55	
Manzer & Damon, carpentry	35 38	
Hobbs & Warren, blanks	7 64	
Geo. A. Schofield & Son, printing	5 25	
Chas. G. Hull, printing	4 00	
John J. McGrath, services	48 00	

Eben B. Moulton, use auto and cash paid out	134 85	
		\$1,392 88
Total expenditures		\$4,556 86
Unexpended balance		14 23
		\$4,571 09
Appropriation	\$4,500 00	
Appropriation unpaid 1923 bills	71 09	
		\$4,571 09

HIGHWAY DEPARTMENT

GENERAL ADMINISTRATION

J. A. Huckins, Supt. of Streets	\$1,287 00
Chas. S. Garrett, supplies	2 25
Geo. A. Schofield & Son, printing	4 30
Phyllis Girard, typewriting	1 80
The Barker Agency, insurance	176 03
Damon & Damon, insurance	59 90
Geo. A. Schofield, Agt., insurance	480 76
Geo. E. Hodgkins, insurance	67 90
Boston & Maine, R. R., freight	6 00
Albert M. Sheppard, car fares	6 64
Slate Bros., express	1 05
American Railway Ex., express	3 50
Blaisdell's Express, express	8 65
F. E. Wood, express	65
New England T. & T. Co., telephone	58 19
	\$2,164 62

STREET REPAIRS**Labor and Teams**

A. W. Brown	\$ 568 00
John Blunda	1 25
A. Story Brown	25 00
James Burns	6 50
Edward Bodwell	13 00
Floyd Bruce	375 33
Ernest Carter	689 50
Lawrence Crafts	2 50
C. A. Caverly	6 00
W. K. Chapman	112 00
Frank Caron	51 75
Horace Ellsworth	57 75
John Hovey	189 75
John D. Kelley	900 00
Louis Kelley	566 00
Edmund Kelley	515 25
Thos. R. Lord	75 50
Lathrop Bros.	8 00
Harry Miller	624 00
Daniel Maguire	453 13
Irvin Manzer	24 00
Frank McInnis	2 50
Otis McIntire	1 00
D. S. Perley	8 50
William E. Reilly	649 50
Fred Robichau	235 00
Michael Ryan	264 00
Frank Seahill	846 75
Albert M. Sheppard	812 00
Howard Stone	12 00
Theodore Silva	6 00
Albert Spencer	72 50

Harry Wilkinson	680 00	
Guy Wells	684 00	
Wile Bros.	185 50	
F. E. Wood	45 00	
Thos. Wilkinson	86 50	
		\$9,854 96

Gravel, Oil, Tarvia, Etc.

Angie P. Brown	\$ 354 75	
N. R. Underhill	12 00	
The Lynn Sand & Stone Co.	18 91	
George F. Gwinn	112 70	
Michael Ryan	37 20	
Welch & Moynihan	114 01	
Standard Oil Co. of N. Y.	2,646 25	
E. Newton Brown	10 00	
Lathrop Bros.	286 88	
Independent Coal Tar Co.	100 00	
		\$3,692 70

Equipment and Repairs

Standard Oil Co., N. Y., supplies	\$ 427 20	
Harper Garage Co., supplies	17 60	
C. F. Chapman & Son, supplies	80 60	
George Hayes, supplies	23 25	
John W. Goodhue, Corp., supplies	117 94	
Ralph E. Ladd, carpentry	230 00	
J. J. Merrill, supplies	4 02	
Mayer & Porter, repairs and supplies	415 70	
Ipswich Motor Co., Inc., repairs and supplies	545 51	
Electric Paint and Varnish Co., supplies	28 50	
Canney Lumber Co., lumber	111 05	
B. B. Ward, supplies	4 82	
Autocar Sales & Service Co.,		
repairs and supplies	360 91	
R. W. Davis, repairs and supplies	184 19	

Howard Blake & Son, supplies	36 95
A. J. Brennan, supplies	52
Traffic Sign and Signal Co., supplies	50 40
Joseph A. King, repairs	26 53
River Plate Steel Co., supplies	84 00
Ipswich Mills, supplies	9 08
Electric Light Dept., supplies	199 31
N. E. Road Machinery Co., supplies	35 17
J. F. Pope & Son, lumber	183 98
Roberts Iron Works, supplies	53 00
Good Roads Machinery Co., supplies	4 50
A. G. Osborne, supplies	18 15
A. J. Barton & Son, labor	3 25
D. F. Harris & Co., supplies	23 60
J. D. Adams & Co., supplies	2 89
Fuller Brush Co., brushes	4 87
Dyar Sales & Machinery Co., supplies	26 50
Frank Bownes Co., supplies	2 79
Chas. L. Lovell, fuel	105 58
Waldo Bros. and Bond Co., supplies	47 70
Boston & Maine, R. R., freight	2 88
F. E. Wood, cartage	1 40
Robert Spencer, labor	94 50
R. L. Purinton, supplies	99
William Bizeski, repairs	27 70
A. F. Foots, Comm'r, inspection	5 00
J. T. Hood, repairs	5 00
Puritan Iron Works, supplies	38 50
Manzer & Damon, labor	264 77
William Ready, supplies	5 50
Walter F. Poole, supplies	1 92
Geo. H. Lord, labor	75
A. C. Damon, supplies	16 25
	\$3,935 22

Buoys and Floats

Porter B. Peabody, moving float	\$ 25 00	
Ernest O. Peabody, care of floats	44 05	
C. S. Tyler, supplies	2 18	
		\$ 71 23

Sidewalks

Manzer & Damon, labor and supplies	\$ 397 34	
		\$ 397 34

SNOW REMOVAL**Labor and Teams**

Wilfred Atherley	\$ 10 00
Veto Amario	8 50
Junius Avery	6 75
Nicholas Amario	24 00
Lawrence Adams	10 50
Geo. E. Brown	7 00
Alonzo L. Brown	1 50
Edward Bodwell	13 50
Earl Bamford	17 50
A. Story Brown	10 50
John Blunda	5 50
A. W. Brown	61 50
George Brown	4 00
Frank Babcock	7 50
Leon Bartnicki	6 00
John Borowe	5 75
Nelson Bourque	3 75
Ernest Carter	240 00
Jean Chouinard	2 75
Louis Cowdi	6 50
Henry Churchill	13 50
Carl Conant	8 75
Castle Hill Farm	148 00
John Cronin	13 00
Lawrence Crafts	5 50

C. A. Caverly	3 00
Gardner Caverly	10 00
Geo. Chadwell	1 25
Chas. Chambers	6 50
John Couillard	1 75
James Day	59 00
Chas. R. Day	20 00
Clifton Dodge	32 50
Merrill Dukeshire	42 00
Ernest Dort	6 50
Chas. Earley	12 00
J. Frank Goodhue	19 75
Daniel Grant	1 50
John Gilman	9 00
Earl Girard	6 75
Louis Gurski	6 50
W. F. Gould	2 00
John Godin	10 50
Edward Graffum	8 00
Wm. Godin	6 50
Phillip Gallant	6 50
Joseph Gallant	6 50
Henry Gaudet	4 00
Herbert Goodhue	4 00
Geo. Gilmore	4 00
Fred Gill	3 25
W. E. Hayward	53 00
Raymond Hull	8 25
David Hinckley	1 50
Edward Hardy	17 00
Harold Haskell	20 00
Roger Haskell	18 50
W. H. Hathaway	4 00
James Hull, Jr.	3 75
Chas. L. Henley	36 00

Louis Holda	12 00
Thos. Henley	16 00
Chas. Jewett	54 25
Ernest Jewett	12 25
John D. Kelley	300 00
Louis Kelley	148 50
Ldmund Kelley	46 50
Adam Kobas	4 00
Adam Klos	2 50
Napoleon Lemay	125 00
Henry Lavoie	30 50
Lathrop Bros.	90 00
Joseph H. Leet	45 50
Stanley Lezon	4 00
Wm. Lane	5 00
Farley C. Lord	5 00
Harry Miller	212 75
Daniel Maguire	300 00
John Moshut	1 50
Monstone Farm	45 00
Joseph Martel	1 50
Raymond Manthorn	19 50
Louis Manthorn	16 00
Harry Manzer	12 00
Geo. Manthorn	4 00
Wm. Martineau	4 00
John Mruk	6 50
John Mixut	2 50
Ernest Morgan	4 00
Geo. Marlin	3 25
Frank McInnis	39 50
Fred McGilvary	4 00
Frank McGregor	1 00
Otis McIntire	5 25
Daniel Nevins	4 00

D. S. Perley	15 00
Frank Piepsik	6 50
Lawrence Peatfield	5 50
W. L. Phillips	11 00
Charles Poor	6 50
Harold Poor	4 00
Percy Poor	4 50
Walter Prentiss	5 00
Valentine Putura	17 00
Andrew Perry	20 00
John Porter	6 75
Wm. E. Reilly	232 50
V. E. Rust, Jr.	12 75
Wm. Ready	7 00
Wm. P. Reilly	48 50
Fred Robichau	54 00
Harry Rutherford	4 00
D. F. Ryan	5 50
Michael Robichau	4 75
Frank Seahill	307 25
Albert M. Sheppard	282 22
Howard Stone	92 75
Chester Spencer	8 50
Wm. Stone, Jr.	17 50
Henry Shaw	10 50
John Singer	13 25
Walter Stone	5 75
Theodore Silva	269 75
Philip Simko	40 00
Robert Spencer	29 50
Chas. Saulnier	11 25
Wilfred Sonier	18 50
Thos. Soffron	7 00
Lawrence Scotton	4 00
Thos. Shaw	4 00

Edward Spiller	5 00
Wm. Stone	6 50
Chas. Smith	6 50
Frank Sinkiewicz	2 50
Stephen Somers	6 50
Thos. Sikard	4 00
Turner Hill Farm	110 50
John Trembley	21 50
Chas. Thomas	7 50
Joseph Vrbank	8 00
Harry Wilkinson	243 25
Guy Wells	270 00
Stanley Wayznyn	1 50
Konstanti Wingzin	6 50
Est. Edmund Wile	78 00
Wile Bros.	451 75
G. L. Woodbury	20 75
Chas. J. Wright	13 50
W. W. Waite	20 00
Joseph Wank	1 50
Michael Young	9 00
Collins York	4 00
	\$5,574 97

Stable

Geo. B. Brown, grain	\$ 115 72
Wm. G. Horton, grain	144 42
Est. Edmund Wile, hay	27 72
Candlewood Farm, hay	39 33
Walter F. Gould, hay	94 08
John A. Brown, hay	33 04
F. E. Wood, hay	61 68
William Bizeski, shoeing	66 60
Ipswich Blacksmith Co., shoeing	29 40
Water Dept., water	145 02
United Sweeping Comp. Corp., dustbane	4 00

Edward H. Smith, carpentry	8 10	
B. B. Ward, repairs	42 37	
		\$ 811 48

Miscellaneous

Century Sign Co., street signs	\$ 300 00	
Water Dept., water-fountains	40 00	
		\$ 340 00

Total expenditures	\$26,842 52	
Unexpended balance	1 63	
		\$26,844 15

Appropriation	\$26,750 00	
Appropriation unpaid 1923 bills	94 15	
		\$26,844 15

LINEBROOK ROAD REPAIRS**Labor and Teams**

W. O. Conant	\$342 75
L. J. Wood	217 00
D. S. Perley	344 75
W. L. Phillips	304 00
John Couillard	134 00
Joseph Chamberlain	254 00
Chester Pope	101 00
Edward Pessington	52 00
John Labelle	95 25
Edward Barney	10 50
Peter Boulanger	24 00
Collins York	8 00
Archie Cluckey	16 50
Leroy Couillard	10 00
Harry Wilkinson	38 00
Frank Seahill	35 00

Guy Wells	26 50	
William E. Reilly	24 00	
Harry Miller	24 00	
Albert M. Sheppard	28 00	
John D. Kelley	30 00	
Floyd Bruce	32 00	
Ernest Carter	24 00	
A. W. Brown	20 00	
Edmund Kelley	24 00	
Louis Kelley	19 50	
Thos. Wilkinson	6 50	
		\$2245 25

Gravel

Edward Fuller	\$18 50	
M. Leight	75	
J. Daley	194 75	
Herbert Low	23 50	
D. S. Perley	4 90	
		\$242 40

Total expenditures	\$2487 65
Unexpended balance	12 35

		\$2500 00
Appropriation		\$2500 00

TOWN HILL ROAD

Labor and Teams

Frank Seahill	\$359 00
William E. Reilly	264 00
Ernest Carter	267 00
John D. Kelley	330 00
Harry Wilkinson	225 50
Guy Wells	292 00
Albert M. Sheppard	336 00
Floyd Bruce	416 00

Harry Miller	221 00	
Louis Kelley	181 50	
A. W. Brown	128 50	
Edmund Kelley	124 00	
Michael Ryan	8 00	
Frank McInnis	11 00	
Lathrop Bros.	24 00	
Joseph Burns	9 00	
		\$3196 50

Other Expenses

Albert M. Sheppard, carfares	\$2 22	
Mayer & Porter, supplies	5 70	
Howard Blake & Son, supplies	11 50	
John W. Goodhue Corp., supplies	134 78	
Wm. Bizeski, repairs	13 75	
J. A. Huckins, services	429 00	
		\$596 95

Total expenditures	\$3793 45
Unexpended balance	1206 55

	\$5000 00
Appropriation	\$5000 00

CAUSEWAY

Lathrop Bros., labor and teams	\$454 65	
Total expenditures		\$454 65
Unexpended balance		45 35

	\$500 00
Appropriation	\$500.00

SIDEWALKS

Manzer & Damon, labor and materials	\$2000.00	
Total expenditures		\$2000 00
Appropriation		2000 00

CHARITIES

OUT POOR DEPARTMENT

General Administration

F. E. Wood, salary	\$104 10	
Clarence M. Leet, salary	83 28	
Walter F. Gould, salary	87 48	
Chas. S. Garrett, salary	16 67	
Walter F. Gould, agent	133 34	
Chas. S. Garrett, agent	33 33	
D. A. Grady, auto hire	1 00	
Chas. S. Garrett, sundries	90	
F. E. Wood, cartage	13 00	
Hobbs & Warren, blanks	1 56	
J. L. Fairbanks Co., register	6 65	
H. B. McArdle, sundries	4 25	
Albert F. Welsh, services	100 00	
Salem Evening News, adv.	2 00	
Geo. A. Schofield, services	15 00	
		\$602 56

Cash Allowances

Sundry persons	\$3491 50	
		\$3491 50

Rent

Ildege Rathe	\$7 50	
Chester A. Bolles	7 00	
A. C. Damon	42 00	
John Trembley	43 00	
A. C. Glover	42 00	
		\$141 50

Groceries and Provisions

E. C. Lord	\$100 10	
The Great A. & P. Tea Co.	39 00	
Tougas & Tougas	49 56	
Wm. G. Barras	45 15	
Tony Martin	51 12	
M. M. Wiezbicki	18 00	
A. G. Pechilis	10 00	
		\$312 93

Fuel

Lathrop Bros.	\$119 00	
F. E. Wood	63 00	
Chas. L. Lovell	18 25	
Joseph Couillard	29 75	
		\$230 00

Board and Care

Lizzie B. Doucette	\$192 00	
Maude Jewett	154 00	
Mamie E. Kneeland	66 00	
		\$412 00

Medicine and Medical Attendance

B. B. Mansfield, M. D.	\$275 00	
Fred S. Smith, M. D.	39 00	
Geo. G. Bailey, M. D.	25 00	
B. J. Conley	4 15	
Angus I. Savory	13 90	
		\$357 05

Burials

Ralph K. Whittier	\$56 00	
		\$56 00

State Institutions

Dept. Pub. Welfare, Div. Child Guardianship	\$418 28	
		\$418 28

Other Institutions

Mass. General Hospital	\$163 45	
		\$163 45

Other Cities and Towns

City of Beverly	\$425 28	
City of Salem	39 00	
City of Chelsea	158 54	
City of Lynn	20 00	
City of Boston	18 29	
		\$661 11

Mothers' Aid

City of Beverly	\$247 67	
Sundry persons, local cases	432 00	
		\$679 67

Other Expenses

C. S. Tyler, supplies	\$2 75	
A. Bean, supplies	47 42	
Geo. H. Sotiropoulos, supplies	6 05	
R. K. Whittier, transportation	12 00	
		\$68 22
Total expenditures		\$7594 27
Unexpended balance		1 14
		\$7595 41

Appropriation	\$7000 00	
Appropriation unpaid 1923 bills	528 41	
Refunds	67 00	
		\$7595 41

Poor Department receipts for the year have been as follows:—

Sundry persons, reimbursements	\$89 00	
		\$89 00

TOWN FARM**Salaries and Wages**

Harold Noreen, Superintendent	\$660 00
Carrie Noreen, Matron	487 52
Harold N. Stapleford, labor	141 67
Margaret Miller, labor	134 65
Emerson Manzer, labor	41 67
Gertrude Hirtle, labor	15 96
Edward Martel, labor	16 60
Harry A. Manzer, labor	12 00
Anna Hogkvist, labor	10 72
Ellen R. Barton, labor	10 64
Hannah J. Wait, labor	10 65
	\$1542 08

Groceries and Provisions

Ipswich Meat Market	\$110 34
E. E. Gray Co.	99 74
Co-op. Grocery Stores Co.	162 21
Marcorelle Bros.	187 65
Walter F. Poole	42 51
Clapp Bros.	50 02
K. H. Clapp	20 33
Titcomb & Co.	20 46
The Great A. & P. Tea Co.	74 97
W. G. Claxton	6 75
John T. Connor Grocery Co.	49 30
Tougas & Tougas	61 17
Quality Cash Market	27 43
C. M. Richard	15 86
N. J. Bolles	60 51
	\$989 25

Dry Goods and Clothing

Newman's Dept. Store	\$45 64	
C. S. Tyler	43 38	
Spiller's Clothes Shop, Inc.	7 65	
G. G. Vlahos	12 20	
		\$108 87

Fuel

Chas. L. Lovell	\$195 33	
Lathrop Bros.	43 85	
John Couillard	23 60	
		\$262 78

Equipment and Repairs

Howard Blake & Son, sundries	\$71 58
A. C. Damon, sundries	50 09
Canney Lumber Co., lumber	81 46
Mayer & Porter, sundries	3 75
John W. Goodhue Corp., sundries	141 37
C. F. Chapman & Son, sundries	31 60
Standard Oil Co., of N. Y., sundries	53 45
Geo. F. Gwinn, sundries	2 50
R. L. Purinton, plumbing	63 72
Norwood's Mills, grinding corn	3 60
N. Cimon, laundry	19 39
Chas. E. Goodhue, Agt., wagons	72 00
Joseph A. King, repairs	43 45
Sears Roebuck & Co., sundries	7 25
Wright Ziegler Co., sundries	26 31
Lionel Sheppard, sundries	2 68

B. B. Ward, sundries	2 50	
Geo. E. Daniels, wagon	33 50	
Ipswich Mills, sundries	4 90	
E. C. Copp, sundries	75	
Thos. R. Lord, sundries	1 40	
H. W. Phillips, sundries	12 55	
J. E. Greene, repairs	89 61	
Walter F. Gould, sundries	1 19	
		\$820 60

Live Stock

Geo. F. Gwinn, pigs	\$14 00	
		\$14 00

Grain

Geo. B. Brown	\$170 34	
William G. Horton	340 27	
		\$510 61

Other Expenses

Chas. S. Garrett, sundries	\$3 10
B. J. Conley, sundries	4 45
American Railway Ex. Co., express	1 77
Ipswich Blacksmith Co., shoeing	27 50
Wm. Bizeski, shoeing	24 00
Harold Noreen, cash paid out	8 61
United Shoe Repairing Co., repairs	1 25
Geo. A. Schofield & Son, insurance	63 36
Damon & Damon, insurance	49 20
A. I. Savory, sundries	14 40
A. F. Foote, Comm'r, inspection	2 00

IPSWICH TOWN REPORT

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Sullivan's Drug Store, sundries	85	
		\$200 49
Total expenditures		\$4448 68
Unexpended balance		325 56
		\$4774 24
Appropriation	\$4100 00	
Appropriation unpaid 1923 bills	349 24	
Balance from 1923	325 00	
		\$4774 24

INVENTORY, STOCKS, TOOLS, ETC., AT TOWN FARM

	Jan. 1, 1925		Jan. 1, 1924			
	No.	Value	No.	Value	Gain	Loss
Cows	13	\$600 00	14	\$900 00		\$300 00
" "	1	50 00	1	100 00		50 00
Heifer	1	30 00	1	20 00	\$10 00	
Horses	3	225 00	3	300 00		75 00
Calf	1	2 00			2 00	
Fowl	57	114 00	32	80 00	34 00	
Carts & Wagons	5	315 00	5	150 00	165 00	
Manure spreader			1	10 00		10 00
Mowing machines	1	65 00	2	90 00		25 00
Plows	2	25 00	2	28 00		3 00
Cultivators	3	15 00	2	8 00	7 00	
Horse hoe	1	10 00	1	4 50	5 50	
Horse hay fork	1	40 00	1	40 00		
Harrows	3	30 00	3	30 00		
Sleds	2	16 00	2	16 00		
Wood, cords	7	75 00	7	75 00		
Coal tons			1/4	4 00		4 00
Groceries and provisions		50 00		50 00		
Dairy utensils		35 00		25 00	10 00	
Furniture & bedding		300 00		300 00		
Ranges & fixtures		120 00		140 00		20 00
Heating plant		1500 00		1620 00		120 00
Tedder	1	35 00	1	8 00	27 00	
Tools		25 00		25 00		
Blocks & ropes		20 00		20 00		
Ice chest		5 00		8 00		3 00
Harnesses & blankets		55 00		65 00		10 00
Potato digger	2	5 00	1	1 00	4 00	
Wheelbarrows	2	5 00	2	8 00		3 00
Pung	1	15 00	1	15 00		
Seed sowers	2	5 00	2	5 00		
Wood saw	1	25 00	1	65 00		40 00
Hogs	2	50 00			50 00	
Horse hay rake	1	25 00	1	35 00		10 00
Pump jack	1	12 00	1	14 00		2 00
Oil tank	1	5 00	1	5 00		
Water tank	1	90 00	1	100 00		10 00
Drag	1	5 00	1	2 00	3 00	
Engine	2	70 00			70 00	
Scales	1	25 00			25 00	
		<u>\$4094 00</u>		<u>\$4366 50</u>	<u>\$412 50</u>	<u>\$685 00</u>

INVENTORY, PRODUCE, ETC., AT TOWN FARM

	Jan. 1, 1925		Jan. 1, 1924		Gain	Loss
	No.	Value	No.	Value		
Onions, bushels		\$9 00	12	\$26 00		\$17 00
Carrots, bushels	6	6 00	6	9 00		3 00
Parasnips, bushels			3	6 00		6 00
Corn, bushels	45	35 00	90	67 50		32 50
Beans, bushel	5	18 00	5	27 00		9 00
Potatoes, bushels	50	45 00	50	60 00		15 00
Roots, bushels	10	7 50	10	7 50		
English hay, tons	20	500 00	35	1050 00		550 00
Mulch, tons	2	20 00	2	20 00		
Salt pork, lbs.	20	2 00	275	55 00		53 00
Apples, bbls.	5	15 00	5	15 00		
Cabbages				5 00		5 00
Hams, bacon, etc.				30 00		30 00
Disinfectant		6 00		12 50		6 50
Total		\$663 50		1390 50		727 00
Inventory of stock, tools, etc.		\$4094 00		4366 50	412 50	685 00
		4757 50		5757 00	412 50	1412 00
				4757 50		412 50
Net loss				999 50		999 50

SUMMARY OF INCOME AND EXPENDITURES AT THE TOWN
FARM FOR YEARS 1920—1924

	1920	1921	1922	1923	1924
Expended	\$4072 74	\$4291 79	\$4636 66	\$4456 63	\$4448 68
Income	1791 10	2321 05	2277 93	2166 07	2272 80
Net expense	\$2281 64	\$1970 74	\$2358 73	\$2290 56	\$2175 88

Number of inmates at Farm, Jan. 1, 1925	7
Average number of inmates during 1924	7
Total number registered in 1924,	9
Amount of sales for 1924	\$2272 80
Average cost per week for each inmate	5 98

SOLDIERS' BENEFITS

State Aid

Sundry persons, cash	\$827 00	
Total expenditures		\$827 00
Unexpended balance		215 00
		\$1042 00
Appropriation	\$1030 00	
Refunds	12 00	
		\$1042 00

MILITARY AID

Sundry persons, cash	\$180 00	
Total expenditures		\$180 00
Unexpended balance		320 00
		\$500 00

SOLDIERS' RELIEF

Sundry persons, cash	\$1323 50
Tougas & Tougas, groceries	252 00
South Side Cash Store, groceries	6 50
Geo. E. Hills, fuel	6 00
George Taylor, fuel	5 00
John A. Brown, rent	136 00
Geo. G. Bailey, M. D., medical attendance	108 00
B. B. Mansfield, M. D., medical attendance	31 00
B. J. Conley, medicine	5 00

Geo. E. MacArthur, M. D., medical
attendance

45 00

Total expenditures

\$1918 00

Unexpended balance

13 00

\$1931 00

Appropriation

\$1600 00

Appropriation unpaid 1923 bills

256 00

Transfer from Reserve Fund

75 00

\$1931 00

RECREATION

PARKS

Frank McInnis, labor	\$144 50	
Joseph Burns, labor	75 00	
Alfred E. Wade, labor	19 50	
Arthur McIntire, labor	13 50	
Samuel C. Gordon, plants	27 75	
Joseph Breck & Sons, plants	71 55	
Water Dept., water	12 00	
B. H. Davis, sharpening mowers	3 50	
C. F. Chapman & Son, sundries	32 30	
Joseph Breck & Sons, sundries	12 62	
William G. Horton, fertilizer	36 25	
Joseph A. King, repairs	1 50	
Total expenditures		\$449 97
Unexpended balance		03
		\$500 00
Appropriation		\$500 00

PLAYGROUND

Frank McInnis, labor	\$4 00
C. F. Chapman & Son, sundries	2 35
H. N. Doughty, cash paid out	3 50
John W. Goodhue Corp., sundries	1 35
Iver Johnson Sporting Goods Co., sundries	1 00
A. J. Brennan, plumbing	32 24
Geo. A. Schofield, insurance	15 00

Manzer & Damon, moving bldg. & carpentry	326 85	
Total expenditures		\$386 29
Unexpended balance		113 71
		\$500 00
Appropriation		\$500 00

CEMETERIES

Howard Blake, labor	\$ 547 50	
Clarence Comeau, labor	342 50	
Edward Bodwell, labor	99 75	
William L. Stone, labor	170 50	
Walter H. Hulbert, labor	80 00	
Arthur H. Wilson, labor	49 50	
Chester G. Brockelbank, labor	12 00	
Arthur A. Hull, labor	36 00	
Geo. H. Day, labor	51 00	
Harry E. Rutherford, labor	28 00	
William F. Rutherford, labor	28 00	
L. A. Lord, labor	142 00	
O. M. Hills, labor	66 25	
Frank E. Howe, labor	25 00	
F. E. Wood, use of team	7 50	
L. A. Lord, use of team	14 75	
James Day, use of team	24 00	
Samuel C. Gordon, plants	58 94	
Howard Blake & Son, sundries	130 59	
Water Dept., water	33 00	
A. J. Brennan, plumbing	41 50	
Canney Lumber Co., lumber	10 99	
Total expenditures		\$1999 27
Unexpended balance		123 60
		\$2122 87
Appropriation	\$2100 00	
Appropriation unpaid 1923 bills	22 87	
		\$2122 87

Perpetual Care

Howard Blake, labor	\$ 251 50	
L. A. Lord, labor	240 50	
Edward Bodwell, labor	102 00	
Carrie R. Brown, flowers	3 00	
Total expenditures		\$ 597 00
Transferred from Cemetery Trust Funds		\$ 597 00

UNCLASSIFIED

MEMORIAL BUILDING

Chas. E. Brockelbank, janitor	\$ 850 00	
Floyd Bruce, janitor	467 85	
C. S. Garrett, sundries	2 75	
Canney Lumber Co., lumber	35 68	
Chas. L. Lovell, fuel	217 78	
Lathrop Bros., fuel	178 36	
Smith & Russell, frame	1 75	
John W. Goodhue, Corp., sundries	17 41	
Water Dept., water	33 84	
Glen Falls Ins. Co., insurance	30 00	
Northern Ins. Co., insurance	60 00	
American Ins. Co., insurance	60 00	
Walworth Mfg. Co., sundries	33 95	
Geo. A. Schofield & Son, insurance	22 50	
Electric Light Dept., light	282 55	
B. J. Conley, sundries	4 15	
George Hayes, sundries	60	
Marcorelle Bros., sundries	2 35	
The Barker Agency, insurance	85 25	
B. H. Davis, sharpening mower	1 50	
Manzer & Damon, teaming coal	55 68	
Geo. A. Schofield, cash paid for coal	55 68	
Howard Blake & Son, sundries	86	
Ipswich Gas Light Co., gas	17 88	
W. H. Rand, sundries	90	
Geo. A. Schofield, insurance	67 50	
Total expenditures		\$2586 77
Unexpended balance		2 92
		\$2589 69
Appropriation	\$2000 00	

Appropriation unpaid 1923 bills	160 24	
Balance from 1923	429 45	
		\$2589 69

Rental receipts for the year have been as follows:

Women's Relief Corps	\$ 480 00	
Legion Auxiliary	240 00	
Daughters American Revolution	13 50	
		\$ 733 50

TOWN HALL REPAIRS

Edward H. Smith, carpentry	\$ 101 25	
John W. Goodhue, Corp., sundries	36 99	
George Hayes, plumbing	113 98	
Robert Spencer, plastering	10 25	
Reuben Andrews, painting	660 00	
Total expenditures		\$ 922 47
Unexpended balance		2 53
		\$ 925 00
Appropriation		\$ 925 00

MEMORIAL DAY

Gen. James Appleton Post 128, G. A. R., Memorial Day Observance	\$ 300 00	
		\$ 300 00
Appropriation		\$ 300 00

ESSEX SANATORIUM

County of Essex, Town's share of construction	\$42,123 72	
		\$42,123 72
Appropriation		\$42,123 72

ESSEX SANATORIUM—MAINTENANCE

County of Essex, Town's share of maintenance	\$1700 41	
		\$1700 41
Appropriation		\$1700 41

Appropriations and Payments of Departments for the Municipal Year 1924

Department	Appro.	Refunds and		Total	Expended	Balance
		Transfers				
Selectmen	\$2500 00	\$ 76 25		\$2576 25	\$2526 91	\$ 49 34
Auditing & Acct'ing	1950 00			1950 00	1948 00	2 00
Treasurer & Collector	4300 00	189 37		4489 37	4481 56	7 81
Assessors	2500 00			2500 00	2500 00	
Law	600 00	365 00		965 00	965 00	
Town Clerk	1650 00	94 25		1744 25	1454 70	289 55
Election & Regist'n	712 00	85 00		797 00	792 86	4 14
Town Hall	3400 00			3400 00	3399 16	84
Police	8000 00	454 40		8454 40	8454 24	16
Fire	10700 00			10700 00	10534 04	165 96
Forest Warden	200 00			200 00	200 00	
Weights & Measures	363 00			363 00	356 68	6 32
Moth	3400 00	2135 20		5535 20	5531 85	3 35
Tree Warden	1000 00			1000 00	999 93	07
Health & Sanitation	4500 00	71 09		4571 09	4556 86	14 23
Highways	26750 00	94 15		26844 15	26842 52	1 63
Linebrook Road	2500 00			2500 00	2487 65	12 35
Town Hill Road	5000 00			5000 00	3793 45	1206 55

Causeway	500 00		500 00	454 65	45 35
Sidewalks	2000 00		2000 00	2000 00	
Out Poor	7000 00	595 41	7595 41	7594 27	1 14
Town Farm	4100 00	349 24	4449 24	4448 68	56
State Aid	1030 00	12 00	1042 00	827 00	215 00
Military Aid	500 00		500 00	180 00	320 00
Soldiers' Relief	1600 00	331 00	1931 00	1918 00	13 00
Parks	500 00		500 00	449 97	03
Playground	500 00		500 00	386 29	113 71
Cable Hospital	1500 00		1500 00	1500 00	
Cemeteries	2100 00	22 87	2122 87	1997 27	123 60
Memorial Building	2000 00	589 79	2589 69	2586 77	2 92
Town Hall Repairs	925 00		925 00	922 47	2 53
Memorial Day	300 00		300 00	300 00	
Interest	9000 00	2404 37	11404 37	11404 37	
Maturing Debt	16150 00		16150 00	16150 00	
Reserve Fund	1000 00		1000 00	980 00	20 00
Education	83000 00	556 14	83556 14	83555 48	66

TRUST FUNDS

PERPETUAL CARE—CEMETERY FUNDS

	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
Cogswell	\$490 20	\$19 61	\$ 3 00	\$506 81
Andrews	319 75	12 79	5 00	327 54
Giddings	181 05	7 24	9 00	179 29
Potter	138 13	5 23	6 00	137 36
Kinsman	74 14	2 97	2 00	75 11
Blood	68 49	2 74	2 00	69 23
Staniford	146 74	5 87	1 50	151 11
Trow	509 71	20 39	5 00	525 10
Dawson	173 79	6 95	5 00	175 74
Buck	57 87	2 31	2 00	58 18
A. Kinsman	60 28	2 41	2 00	60 69
Varrell	456 55	18 26	3 00	471 81
E. Kimball	218 87	8 75	2 00	225 62
Willcomb	85 33	3 36		88 69
D. Clark	158 37	6 33	2 00	162 70
Rog. & Johnson	113 01	4 52	6 00	111 53
H. L. Kimball	174 23	6 97	2 00	179 20
G. Kinsman	164 40	6 58	2 00	168 98
M. Lakeman	79 17	3 17	2 00	80 34
Caldwell	140 14	5 61	6 00	139 75
Pingree	117 95	4 72	2 00	120 67
Young	26 06	1 04	1 00	26 10
Coburn	376 71	15 07	5 00	386 78
M. Haskell	59 11	2 36	2 00	59 47
Hovey	149 56	5 88	4 00	151 44
Plouff	61 87	2 47	2 00	62 34
Farley	175 53	7 02		182 55

	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
J. Lamson	79 28	3 17	2 00	80 45
J. Spiller	61 16	2 45	2 00	61 61
Locust Grove	50 59	2 02		52 61
M. E. Peatfield	134 03	5 36	2 00	137 39
L. F. Spiller	67 55	2 70	2 00	68 25
J. & L. H. Lord	175 53	7 02	2 00	180 55
E. Caldwell	128 67	5 15	4 00	129 82
M. E. Barber	76 15	3 05		79 20
S. E. Durgin	120 81	4 83	2 00	123 64
J. Kinsman	133 91	5 36	4 00	135 27
C. W. Giddins	152 51	6 10		158 61
J. A. Brown	142 78	5 71	11 00	137 49
Millett & Kimball	232 99	9 32	17 00	225 31
Samuel Blake	153 09	6 12	2 00	157 21
W. G. Brown	158 11	6 32	3 00	161 43
C. Clark	160 75	6 43	5 00	162 18
C. Palmer	127 41	5 10	5 00	127 51
S. Roberts	174 98	7 00	2 00	179 98
E. Spinney	159 78	6 39	2 00	164 17
M. M. Fields	77 56	3 10	1 50	79 16
L. Lord	145 73	5 83	3 00	148 56
Ezra Lord	154 28	6 17	2 00	158 45
L. H. Brown	159 85	6 39	2 00	164 24
P. H. Bray	129 06	5 16	3 00	131 22
R. T. Dodge	158 17	6 33	2 00	162 50
H. Russell	119 66	4 79	2 50	121 95
Geo. Haskell	389 26	15 57	5 00	399 83
T. C. Howe	154 13	6 17	2 00	158 30
N. Shatswell	146 33	5 85	3 00	149 18
G. H. Gilmore	74 41	2 98	2 00	75 39
Wm. & I. N.				
Stackpole	189 27	7 57	4 00	192 84
H. Parsons	69 16	2 77	1 50	70 43

	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
H. K. Dodge	153 45	6 14	2 00	157 59
H. S. Holmes	113 55	4 54	11 00	107 09
C. E. Hodgkins	57 09	2 28	2 00	57 37
A. F. Brown	88 29	3 53		91 82
J. F. Kinsman	142 35	5 69	2 00	146 04
T. Brown	120 76	4 83	3 00	122 59
Wm. P. & A. Gould	148 70	5 95	2 00	152 65
L. C. Coburn	337 25	13 49		350 74
W. H. Kinsman	129 68	5 19	4 00	130 87
C. Bomar	125 51	5 02	3 00	127 53
E. A. Baley	65 26	2 51	2 00	65 77
John Lane	53 94	2 16	2 00	54 10
H. Parsons	71 20	2 85	1 50	72 55
E. & T. F. Cogswell	107 65	4 31	5 00	106 96
M. E. Peabody	125 85	5 03	2 00	128 88
C. N. Cutler	142 94	5 72	2 00	146 66
Wm. & A. Haskell	55 92	2 24	2 00	56 16
Willis & Stacy	140 62	5 62	2 00	144 24
G. E. Lord	141 14	5 65	3 00	143 79
N. Fraser	57 47	2 30	2 00	57 77
F. G. Morris	143 73	5 75	4 00	145 48
R. Stone	53 00	2 12	3 00	52 12
E. Howe	120 15	4 81		124 96
C. E. Lord	109 31	4 37	3 00	110 68
R. Gilmore	290 71	11 63	4 00	298 34
J. D. Silley	140 80	5 63	3 00	143 43
J. Griffin	136 22	5 45	3 00	138 67
E. C. Cowles	355 80	14 23	5 00	365 03
W. F. Tenney	60 95	2 44	2 00	61 39
J. Dudley	118 72	4 75	2 00	121 47
J. C. Kimball	431 16	17 25	5 00	443 41
J. F. Caldwell	244 18	9 77		253 95
R. G. Hayes	56 86	2 27	2 00	57 13

	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
J. Galbraith	103 02	4 12	5 00	102 14
T. Holland	131 90	5 28	2 00	135 18
J. Choate	81 17	3 25	6 00	78 42
L. S. Lord	152 52	6 10	4 00	154 62
W. E. Lord	129 34	5 17	3 00	131 51
L. Smith	55 14	2 21	2 00	55 35
S. J. Goodhue	60 99	2 44	2 00	61 43
J. A. Johnson	134 17	5 37	2 00	137 54
Noyes & Damon	112 97	4 52	2 00	115 49
E. N. Damon	113 09	4 52	2 00	115 61
B. Newman	129 72	5 19	3 00	131 91
N. Archer	123 93	4 96	2 00	126 89
A. J. Purington	133 26	5 33	2 00	136 59
S. Seward	131 53	5 26	2 00	134 79
F. P. Weeks	60 36	2 41	2 00	60 77
G. A. Lord	57 17	2 29	3 00	56 46
Wm. Heard	110 17	4 41	2 00	112 58
M. E. Hanson	268 80	10 75	3 00	276 58
C. M. Kimball	143 76	5 75	5 00	144 51
M. J. Patterson	118 88	4 76	2 00	121 64
Wm. L. Rust	53 11	2 12	2 00	53 23
E. M. Stone	87 27	3 49	3 00	87 76
L. S. & E. B. Jewett	297 66	11 90	8 00	301 56
John Cook	52 46	2 10	1 50	53 06
J. L. Choate	179 73	7 19	4 00	182 92
S. E. Twombly	114 00	4 56	3 00	115 56
N. S. & E. Kimball	108 44	4 34	4 00	108 78
Gen. J. Appleton	275 33	11 01	6 00	280 34
E. L. Wentworth	52 98	2 12		55 10
Baker & Dixon	105 79	4 23	3 00	107 02
C. N. Baker	86 40	3 46	3 00	86 86
J. Broklebank	52 29	2 09	2 00	52 38
W. H. Russell	54 93	2 20	2 00	55 13

	Amount Jan. 1924	Income	Expense	Balance Jan. 1925
W. Low	53 43	2 14	2 00	53 57
Ed. Morrel	53 43	2 14	2 00	53 57
J. Spiller	108 74	4 36	3 00	110 10
Abby Fellows	54 57	2 18	2 00	54 75
N. R. Farley	116 59	4 66	6 00	115 25
E. & El. Farley	57 69	2 31	1 00	59 00
Mrs. C. S. Will- comb	115 74	4 63	3 00	117 37
Perkins & Chapman	188 10	7 52		195 62
C. B. Dobson	54 93	2 20	2 00	55 13
Mrs. C. D. Weeks	121 16	4 85	3 00	123 01
M. E. Roberts	114 37	4 57	2 00	116 94
E. H. Martin	104 97	4 19	4 00	105 16
J. B. Brown	121 66	4 87	2 00	124 53
J. P. Dodge	57 99	2 32	2 00	58 31
Wm. Kimball	79 10	3 16	3 00	79 26
O. P. Smith	115 10	4 60	3 00	116 70
David Dow	50 95	2 04	2 00	50 99
E. A. Foss	55 18	2 21	2 00	55 39
Syl. Caldwell	110 03	4 40	3 00	111 43
M. J. Staniford	103 51	4 14	9 00	98 65
F. H. Lord	101 97	4 08	3 00	103 05
M. E. Bowen	52 19	2 09	3 00	51 28
H. M. Peetfield	111 97	4 48	2 00	114 45
H. B. Brown	83 41	3 34	4 00	82 75
Geo. A. Mann	120 30	4 81		125 11
A. H. Bone	53 27	2 13	2 00	53 40
E. K. & M. Brown	106 57	4 26	3 00	107 83
P. T. Farley	117 18	4 69	3 00	118 87
Wm. Duckworth	167 21	6 69	4 00	169 90
Geo. Spiller	353 61	14 15	4 00	363 76
F. R. Heirs	105 80	4 23	4 00	106 03

	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
E. W. Tyler	110 73	4 43	2 00	113 16
E. Baxter	52 71	2 11	2 00	52 82
Wm. A. Spiller	52 15	2 07		54 22
S. Senior	54 06	2 16	1 50	54 72
E. M. Carpenter	54 78	2 19	2 00	54 97
J. C. Foss	50 33	2 01	2 00	50 34
J. Johnson	52 57	2 10	2 00	52 67
D. McIntire	50 96	2 04	2 00	51 00
M. A. Foster	52 96	2 12	4 00	51 08
M. Mann	79 64	3 19	2 00	80 83
W. Boynton	52 50	2 10	3 00	51 60
J. A. Burnham	79 90	3 20	2 00	81 10
J. E. Gallagher	107 66	4 31	4 00	107 97
A. Buckley	53 37	2 13	3 00	52 50
S. H. Baker	51 81	2 07	2 00	51 88
J. F. Wood	100 28	4 01	4 00	100 29
G. Brown	54 59	2 18	3 00	53 77
E. L. Smith	108 46	4 34	2 00	110 80
Mrs. J. J. Sullivan	105 34	4 21	3 00	106 55
R. R. Foster	110 23	4 41		114 64
H. S. Bond	77 54	3 10	3 00	77 64
Mrs. E. H. Welch	107 61	4 30	2 00	109 91
W. H. Woodworth	107 03	4 28		111 31
J. Prescott	76 55	3 06	2 00	77 61
Mrs. N. B. Sims	50 86	2 03	2 00	50 89
Caverly	107 99	4 32	3 00	109 31
A. Collins	52 03	2 08	2 00	52 11
A. Woodbury	55 84	2 23	6 00	52 07
E. N. Brown	100 42	4 02	3 00	101 44
L. A. Hunt	104 64	4 19		108 83
F. Willcomb	106 64	4 27		110 91
S. M. Harris	102 33	4 09	4 00	102 42
F. H. Caldwell	51 67	2 07	1 50	52 24

	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
S. L. Downey	104 33	4 16	2 00	106 49
J. & M. Galbrith	106 33	4 25		110 58
S. A. Tyler &				
A. W. Dodge	102 33	4 09	3 00	103 42
T. H. & L. T. Lord	104 33	4 17	3 00	105 50
D. & S. Russell	53 17	2 13		55 30
M. E. Marshall	106 33	4 25	6 00	104 58
S. M. Guinn	51 67	2 07	1 50	52 24
D. Lowe	26 58	1 06	1 00	26 64
R. Jenkins	76 19	3 05		79 24
C. S. Berry	102 25	4 09	3 00	103 33
S. F. Canney	104 25	4 17	2 00	106 42
M. Harris	104 25	4 17	5 00	103 42
D. H. Fellows	102 25	4 09	2 00	104 34
C. F. Chapman	104 33	4 17	3 00	105 50
T. F. Chapman	51 67	2 07	1 50	52 24
Jos Wait & Sons	521 25	20 85	11 00.	531 10
Rogers & Jewett	52 12	2 08		54 20
M. Wadwell	206 50	8 26	3 00	211 76
M. Hibbard	51 00	2 04		53 04
Capt. Jos.				
Willecomb	204 00	8 16	5 00	207 16
E. E. Stakepole	102 00	4 08	2 00	104 08
G. Kinsman	102 00	4 08	6 00	100 08
G. Green	102 00	4 08	2 00	104 08
W. A. Mitchell	102 00	4 08	3 00	103 08
W. J. Harris &				
E. A. Dodge	102 00	4 08		106 08
S. Simmons	50 00	1 00		51 00
S. Lakeman	100 00	2 00		102 00
Wm. White	50 00	1 00		51 00
L. Wait	150 00	3 00		153 00
E. W. Jewett	100 00	2 00		102 00

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	Amount			Balance
	Jan. 1924	Income	Expense	Jan. 1925
B. F. Foster	100 00	2 00		102 00
W. W. Hawkes	100 00	2 00		102 00
G. A. Barker	100 00	2 00		102 00
E. Brockelbank	50 00			50 00
S. S. Nourse	100 00			100 00
D. S. Russell	100 00			100 00
H. Lakeman	50 00			50 00
H. Sayward	50 00			50 00
Saunders & Willett	100 00			100 00
D. F. Pinder	50 00			50 00
J. Chalmers	100 00			100 00

	<u>\$27688 48</u>	<u>\$1067 96</u>	<u>\$597 00</u>	<u>\$28159 44</u>
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Income undivided				37 72
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\$28197 16

RECEIPTS

Amount of Funds, January 1924		\$26356 68
New Funds	\$1350 00	
Income	1101 37	
	<u> </u>	2451 37
		<u> </u>
		\$28808 05

EXPENDITURES

Paid for care of lots	\$597 00	
Paid Premium on Bond	13 89	
	<u> </u>	\$610 89
		<u> </u>
		\$28197 16

INVESTMENT ACCOUNT

Town of Ipswich, Electric Light 4s	\$2000 00	
Town of Ipswich, Water	7500 00	
City of Fitchburg, School 4s	3000 00	
Water Front Improvement Loan 4s	600 00	
Liberty Bonds	8650 00	
Ipswich Memorial Building Bonds	2000 00	
Ipswich Jail Bonds	1000 00	
Ipswich Savings Bank	3447 16	
		\$28197 16

INCOME ACCOUNT

Balance undivided Jan. 1924		\$18 20
Town of Ipswich, Electric Light Loan	\$80 00	
Town of Ipswich, Water	300 00	
City of Fitchburg, School Loan	120 00	
Water Front Improvement	36 00	
Liberty Bonds	367 63	
Memorial Building Bonds	100 00	
Ipswich Jail Bonds	45 00	
Ipswich Savings Bank	52 74	
		1101 37
		\$1119 57

MRS. WILLIAM G. BROWN FUND

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society for the prevention of Cruelty to Animals.

Balance, Jan. 1924	\$1050 28	
Income	42 42	
Deposited in Ipswich Savings Bank, Jan. 1925		\$1092 70

JOHN C. KIMBALL FUND

Town of Ipswich, under the will of John C. Kimball, The Income to be used for the purchase of books for the Ipswich Public Library.

Balance, Jan. 1924	\$510 00	
Income	20 20	
		\$530 20
April 23, 1924, paid to F. A. Kimball, Treas.		20 20
Deposited in the Ipswich Savings Bank, Jan. 1925		\$510 00

TREASURER'S DEPARTMENT

RECEIPTS AND EXPENDITURES

Receipts

Balance, December 31, 1923		\$28457 91
Taxes 1920	\$98 18	
Taxes 1921	387 45	
Taxes 1922	5410 32	
Taxes 1923	25993 02	
Taxes 1924	170878 75	
		202767 72
Moth 1921	\$22 75	
Moth 1922	27 75	
Moth 1923	417 85	
Moth 1924	1745 55	
		2213 90

Estimated Revenue Receipts:

Commonwealth of Massachusetts:

Income Tax, 1922 and prior years	\$282 82
Income Tax, 1923	767 00
Income Tax, 1924	20824 60
National Bank Tax, 1923	659 94
National Bank Tax, 1924	1676 29
Corporation Tax, Public Service, 1923	70 37
Corporation Tax, Public Service, 1924	981 65
Corporation Tax, Domestic, 1920	70
Corporation Tax, Business, 1923	1686 04

Corporation Tax, Business, 1924	16778 67
Soldiers' Exemption	88 24
Licenses :	
Liquor	\$1 00
Junk	105 00
Amusement	140 00
All other	206 00
	452 00
Third District Court, Criminal Fines	1206 62
County of Essex, Dog Licenses	427 87
Collector's Department, Costs	83 22
Rent of Town Hall	590 50
Telephone refunds	26 80
All other General Government receipts	6 40
Police Department—Services	18 00
Police Department—Telephone refunds	37 36
Fire Department—Services	150 00
Fire Department—Sale of old equipment	65 00
Weights & Measures Department—fees	101 21
Moth Department—Telephone refunds	23 70
Tree Warden Department—Receipts	35 00
Comm. of Massachusetts, Tuberculosis Subsidy	197 14
Highway Department receipts	190 64
Town Farm—Sale of produce	2272 80
Poor Department receipts	22 00
Education :	
Tuition	\$4101 82
Comm. of Massachusetts—Voca-	
tional Education	178 75
Telephone refunds	36 63
Sale of old books, etc.	27 00
	4344 20
Comm. of Massachusetts, Bounty	2 50
Memorial Day—Refund	11 43
Memorial Building—Rentals	733 50

County Jail Property receipts	105 63
Rent of House—High Street	16 00
Town Scale receipts	47 25
Sale of Cemetery lots and graves	757 00
Interest on taxes	1904 50
Interest on deposits	922 46
Comm. of Massachusetts—Civilian War Pcll Taxes	45 00
Premiums on loans	263 95
Accrued interest on loans	48 05

Total Receipts	\$58924 05
Comm. of Massachusetts—State Aid	1042 00
Comm. of Massachusetts—Military Aid	165 00
Electric Light Department—Light, power, etc.	50630 44
Water Department—Water rates, supplies	20663 30
Temporary Loans—Anticipation of taxes	150000 00
Temporary Loans—Essex Sanatorium	84000 00
Electric Light Loans	20000 00
Water Loans	17000 00
Town Hill Road Loan	4000 00
Perpetual Care—New Funds	1350 00
Cemetery Trust Funds—Care of lots	597 00
Trust Fund Income	1163 99
Kimball Fund	20 20
Poor Department—Refunds	67 00
Comm. of Massachusetts—Surplus War Bonus Funds	3208 13
	\$646270 64

Expenditures**Accountant's Warrants:**

Department orders	\$199451 60
Electric Light Department	53648 49
Electric Light Department—Notes	25750 00
Electric Light Department—Interest	2150 00
Water Department	20048 65
Water Department—Notes	20150 00
Water Department—Interest	5584 09
Temporary Loans—Anticipation of taxes	141400 00
Temporary Loans—Essex Sanatorium loan	42000 00
General Loans	13000 00
Interest on Temporary Loans—Anticipation of taxes	4445 49
Interest on Temporary Loans—Essex Sanatorium Loan	1437 50
Interest on General Loans	5521 38
State Tax	11800 00
State Highway Tax	5419 50
County Tax	10930 10
Auditing Tax	985 47
Municipal Lighting Plant Tax	15 13
County of Essex—Essex Sanatorium maintenance	1700 41
County of Essex—Essex Sanatorium construction	42123 72
J. T. Morton, Treasurer Trust Funds—Perpetual Care	1350 00
J. T. Morton, Treasurer Trust Funds—Trust Fund Income	1163 99
Tax refunds and adjustments	443 67
New England T. & T. Co.—Telephone refund	2 81
	\$610522 00
Balance, December 31, 1924	35748 64
	\$646270 64

BALANCE SHEET

DR.

Cash on hand, December 31, 1924		\$35748 64
Joseph T. Morton, Collector Tax, 1923	\$4901 87	
“ 1924	33671 57	
Moth 1923	9 10	
“ 1924	389 15	
Electric Light	7677 66	
Water	8627 43	
Dept. Bills	168 26	
Commonwealth of Massachusetts	990 00	
Overlay, 1922	985 78	
Overlay, 1923	846 28	
		58267 10
Sinking Fund, Water Department	\$33525 90	
Net Bonded Debt	193174 10	
		226700 00
Loans authorized	\$42000 00	
		42000 00
Trust Funds	\$29799 86	
		29799 86
		\$392515 60

CR.

Overlay, 1924	\$1048 81	
Reserve Fund—Overlay Surplus	2625 90	
Temporary Loans	50000 00	
Surplus War Bonus Funds	3208 13	
Electric Light Revenue	7677 66	
Water Revenue	8627 43	
Causeway	45 35	
Town Farm	325 00	
Payne School Repairs	132 24	
Cogswell School Repairs	60 15	
Binding Plans	200 00	
Town Scales	38 25	
Town Hill Road	1206 55	
Electric Light Department	8572 35	
Water Department	1004 46	
		\$84772 28
Refunding Loan	\$2100 00	
Fire Station Loan	3000 00	
Electric Light Loan	45000 00	
Water Loan	68000 00	
Winthrop School Loan	11000 00	
Heating Plant Loan	3500 00	
Water Front Improvement Loan	600 00	
Motor Pump Engine Loan	1500 00	
Memorial Building Loan	34000 00	
Burley School Addition Loan	36000 00	
County Jail Loan	18000 00	
Town Hill Road Loan	4000 00	
		226700 00
Renewal of Anticipation of Serial Note		
Issue	\$42000 00	
		42000 00
Cemetery Trust Funds	\$28197 16	
Kimball Library Fund	510 00	
Brown Animal Fund	1092 70	
		29799 86
Excess and Deficiency		9243 46
		\$392515 60

AUDITOR'S STATEMENT

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,

Auditor.

BONDED DEBT

Name of Loan	Amount	Payable
Refunding	\$2100 00	Serially 1925-1927
Central Fire Station	3000 00	Serially 1925-1927
Winthrop School	11000 00	Serially 1925-1935
Heating Plant	3500 00	Serially 1925-1931
Water Front Improvement	600 00	Serially 1925-1926
Motor Pump Engine	1500 00	1925
Memorial Building	34000 00	Serially 1925-1941
Burley School Addition	36000 00	Serially 1925-1942
County Jail	18000 00	Serially 1925-1933
Town Hill Road	4000 00	Serially 1925-1928
Electric Light	45000 00	Serially 1925-1938
Water Notes	38000 00	Serially 1925-1936
Water Bonds	30000 00	1927
Total Bonded Debt	\$226700 00	
Sinking Fund, Water Dept.	33525 90	
Net Bonded Debt	\$193174 10	

TEMPORARY LOANS

First National Bank	\$50000 00	March 15, 1925
Old Colony Trust Co.	42000 00	May 8, 1925

NOTES MATURING 1925

Refunding Loan	\$700 00
Central Fire Station Loan	1000 00
Winthrop School Loan	1000 00
Heating Plant Loan	500 00
Water Front Improvement Loan	300 00
Motor Pump Engine Loan	1500 00
Memorial Building Loan	2000 00
Burley School Addition Loan	2000 00
County Jail Loan	2000 00
Town Hill Road Loan	1000 00
Electric Light Loan	5850 00
Water Loan	3500 00
	\$21350 00

INTEREST ON DEBT 1925

Refunding Loan	\$84 00
Central Fire Station Loan	125 00
Winthrop School Loan	440 00
Heating Plant Loan	140 00
Water Front Improvement Loan	24 00
Motor Pump Engine Loan	75 00
Memorial Building Loan	1700 00
Burley School Addition Loan	1530 00
County Jail Loan	810 00
Town Hill Road Loan	170 00
Electric Light Loan	1863 00
Water Loan	2752 50
Temporary Loans (estimated)	4500 00
	\$14213 50

TAX COLLECTOR'S REPORT

Year	Uncollected	Collected	Uncollected	
	Dec. 31, 1923	1924	Abated	Dec. 31, 1924
1920	\$98 18	\$98 18	.	
1921	452 19	387 45	\$64 74	
1922	6434 36	5410 32	1024 04	
1923	32308 54	25993 02	1413 65	\$4901 87
*1924	205659 76	170837 50	1150 69	33671 57
		\$202726 47	\$3653 12	\$38573 44

*Amount committed

LIST OF UNPAID 1924 BILLS

Assessors

George Fall, balance of salary	\$80 94	
		\$80 94

Town Clerk

Geo. G. Bailey, M.D., birth returns	\$12 50	
M. H. Paine, M.D., birth returns	1 25	
Katingo Georgopoulos, birth returns	2 75	
		16 50

Election and Registration

Chas. W. Bamford, salary	\$75 00	
Oscar H. Ewing, salary	75 00	
Frank H. Girard, salary	12 50	
Atlas Lunch Co., meals	18 90	
The Belmont Lunch, meals	30 00	
		211 40

Law

Geo. A. Schofield, balance of salary	\$5 00	
Geo. A. Schofield, services	30 00	
		35 00

Town Hall

Canney Lumber Co., lumber	\$54 48	
R. L. Purinton, plumbing	3 95	
George Hayes, plumbing	31 55	
John W. Goodhue Corp., sundries	4 50	
Geo. A. Schofield, insurance	127 10	
Damon & Damon, insurance	82 00	
		303 58

Police

Chas. S. Garrett, sundries	\$ 90	
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J. Harry Sheppard, labor	4 95.	
John G. Mansfield, salary	66 00	
V. H. Grant, services	4 00	
D. H. Dunlap, services	4 00	
South Side Cash Store, supplies	4 87	
M. H. Paine, M.D., services	12 00	
C. F. Chapman & Son, sundries	3 50	
D. A. Brady, auto hire & supplies	4 87	
Atlas Lunch, meals	6 45	
Ipswich Motor Co., Inc., sundries	32 07	
Richard W. Davis, sundries	27 20	
Mayer & Porter, sundries	33 95	
J. T. Hood, repairs	19 75	
New England T. & T. Co., telephones	22 62	
Grace M. Mansfield, laundry	7 50	
Est. John F. Wippich, repairs	35	
		254 98

Health

Essex Sanatorium, board and care	\$232 70	-
City of Worcester, aid	90 00	
City of New York, treatment	100 00	
B. B. Mansfield, M.D., services	17 00	
John J. McGrath, services	9 00	
D. A. Grady, transportation	8 00	
		\$456 70

Tree Warden

John W. Goodhue Corp., sundries	\$5 25	
		\$5 25

Soldiers' Relief

Tougas & Tougas, groceries	\$48 00	
Geo. G. Bailey, M.D., services	79 75	
John A. Brown, rent	96 00	
		\$223 75

Cemeteries

Ralph K. Whittier, services and sundries	\$27 50	
		\$27 50

Highways

Ipswich Motor Co., Inc., sundries	\$5 85	
Joseph A. King, repairs	32 67	
Autocar Sales & Service Co., repairs	15 07	
Ipswich Mills, repairs	75	
Standard Oil Co. of N. Y., supplies	75 60	
Geo. B. Brown, grain	45 00	
Wm. G. Horton, grain	52 70	
Chas. L. Lovell, fuel	5 00	
Albert Spencer, labor	61 00	
Mayer & Porter, repairs	41 39	
R. W. Davis, repairs	14 08	
Water Department, water	43 25	
C. F. Chapman & Son, sundries	50	
Wm. Bizeski, shoeing	23 00	
American Gas Accumulator Co., sundries	12 76	
Damon & Damon, insurance	17 75	
Bliss B. Ward, supplies	5 25	
The Barrett Co., supplies	28 42	
J. T. Hood, repairs	25 00	
John A. Brown, hay	48 30	
Smith & Russell, frames	2 75	
Howard Blake & Son, sundries	2 02	
		\$558 11

Memorial Building

South Side Cash Store, supplies	\$1 00	
Egyptian Spray Co., supplies	11 25	
		\$12 25

Out Poor

Walter F. Gould, balance of salary	\$50 00
F. E. Wood, balance of salary	20 82

Clarence M. Leet, balance of salary	20 82	
E. C. Lord, milk	20 24	
Mamie E. Kneeland, board	12 00	
Lizzie B. Doucette, board	20 00	
Sullivan's Drug Store, sundries	1 25	
Chas. L. Lovell, fuel	3 80	
A. C. Damon, sundries	10 25	
City of Salem, aid	36 94	
City of Chelsea, aid	166 00	
City of Peabody, aid	35 00	
City of Lynn, aid	20 00	
City of Beverly, aid	242 67	
Comm. of Massachusetts, board	131 00	
Christos Gianakos, sundries	5 15	
Christ G. Gianakos, groceries	15 00	
E. E. Gray Co., groceries	5 00	
The Great A. & P. Tea Co., groceries	36 84	
B. B. Mansfield, M.D., services	25 00	
R. K. Whittier, burial	63 00	
		\$940 78

Town Farm

Angus I. Savory, sundries	\$8 70
Quality Cash Market, provisions	13 02
Marcorelle Bros., groceries	6 33
The Great A. & P. Tea Co., groceries	50 65
Lafayette Wet Wash Laundry, laundry	55 07
C. S. Tyler, sundries	57 72
Geo. B. Brown, grain	12 65
Garrett Bros., supplies	4 75
Chas. L. Lovell, fuel	38 45
C. F. Chapman & Son, supplies	4 00
A. C. Damon, supplies	8 62
Standard Oil Co. of N. Y., supplies	6 00
Wm. G. Horton, grain	22 75

Canney Lumber Co., lumber	8 04	
United Shoe Repairing Co., repairs	2 25	
		\$299 00

Education

N. J. Bolles, supplies	\$14 69
Oliver Ditson Co., supplies	26 06
John W. Goodhue Corp, supplies	30 93
Samuel C. Gordon, teaming ashes	23 00
Electric Light Dept., light	64 41
The Three Millers Co., supplies	12 85
Doe & Ingalls, Inc., supplies	32 62
D. C. Heath & Co., text books	47 71
Ginn & Co., text books	7 14
University of Chicago, text books	2 50
F. J. Barnard & Co., Inc., text books	22 75
Institute for Public Service, text books	1 25
City of Beverly, tuition	98 00
Edward E. Babb & Co., supplies	1031 87
Marcorelle Bros., supplies	58
Michael Phelan, transportation	45 00
A. C. Damon, supplies	9 80
A. H. Peatfield, fuel	2 00
Chas. L. Lovell, fuel	15 00
C. F. Chapman & Son, supplies	50
W. E. Hadlock & Co., repairs	5 00
A. W. Gould, carpentry	19 00
McIntosh Pub. Co., text books	5 10
F. G. Hall, repairs	75
C. A. Mallard, repairs	9 30
Geo. A. Schofield & Son, printing	3 70
Manzer & Damon, carpentry	10 36
F. M. Ambrose & Co., text books	21 35
J. L. Hammett Co., supplies	1 03
Ipswich Gas Light Co., gas	13 75
John S. Kimball, labor	20 00

F. E. Wood, trucking	75	
J. E. Lombard, milk	84	
Angus I. Savory, supplies	1	57
Philip Ewing, labor	2	00
Public School Pub. Co., supplies	23	54
Dennison Mfg. Co., supplies	2	91
Lyons & Carnahan, text books	5	32
Dimond-Union Stamp Works, stamps	1	50
Chamber of Commerce, text books	7	50
Dowling School Supply Co., supplies	62	75
Milton Bradley Co., supplies	9	28
Iroquois Pub. Co., maps	18	48
R. L. Purinton, plumbing	2	64
Allen Shade Holder Co., shades	62	97
American Book Co., text books	• 24	30
The Barker Agency, insurance	194	34
Literary Digest, subscriptions	8	40
County of Essex, support of truants	26	00
A. J. Brennan, plumbing	27	25
New England T. & T. Co., telephones	25	84
		\$2106 18
Total unpaid bills		\$5531 92

LIST OF JURORS

IPSWICH, MASS.

Arthur, M. Charles, Turner Hill	Supt.
Barker, George A., 89 Central St.	Real Est. & Ins.
Barton, Augustus J., Jr., 86 Central St.	Mgr.
Bayley, Samuel S., 27 East St.	Fisherman
Blake, Howard, 9 High St.	Merchant
Bragdon, C. Emery, 5 Manning St.	Mgr.
Brown, Frederick A., Ward St.	Insurance
Blaisdell, Edward L., 11 Maple Ave.	Expressman
Brown, Walter G., 109 High St.	Gardener
Burke, Harland, 3 Maple Ave.	Supt.
Bolles, Norman J., 12 Fruit St.	Grocer
Burnham, William H., 28 Green St.	Painter
Caldwell, Clarence C., 21 Mineral St.	Overseer
Cameron, Seward J., Newmarch St.	Farmer
Canney, Charles C., 55 So. Main St.	Lumber
Chapman, Fred F., 15 Mineral St.	Salesman
Clapp, George H., 27 Turkey Shore Rd.	Painter
Damon, Arthur C., 100 Central St.	Merchant
Damon, Charles F., 10 Fruit St.	Clerk
Damon, Everett G., 10 Fruit St.	Carpenter
Doughty, Howard N., 18 Green St.	Asst. Treasurer
Day, Herbert W., 4 Warren St.	Carpenter
Ewing, Oscar H., 9 Prescott Rd.	Barber
Ford, George W., 7 Labor in vain Rd.	Repairman
Goodhue, Charles E., Jr., 15 Spring St.	Mgr.
Girard Frank H., 24 Mineral St.	Heel Cutter
Glover, Arthur C., 64 East St.	Watchmaker
Glover, Charles A., 30 So. Main St.	Stone Cutter

Haggerty, Lyman H., High St.	Appraiser
Henderson, Wayne, 6 Agawam Ave.	Salesman
Hayward, Walter E., Topsfield Rd.	Manufacturer
Hull, Frank C., East St.	Caretaker
Jewett, Amos E., High St.	Farmer
Kyes, Herman W., Linebrook Rd.	Engineer
Lord, Arthur S., 97 High St.	Mgr.
Moulton, Eben B., Essex Rd.	Farmer
Marcorelle, Edward J., 72 High St.	Grocer
Merson, Henry S., 22 East St.	Stone Cutter
Mallard, Charles A., 14 Maple Ave.	Electrician
Mallard, Frank W., 62 High St.	Laborer
Morey, James A., 7 Ward St.	Laborer
Norwood, William G., 38 Market St.	Architect
O'Malley, Frank, 57 East St.	Chauffeur
Perley, David S., Linebrook Rd.	Farmer
Parsons, George C., County Rd.	Salesman
Peabody, Ernest O., 34 County St.	Fisherman
Proctor, James H., Fellows Rd.	Merchant
Rand, Charles W., 14 Manning St.	Plumber
Rice, Thomas E. P., Turner Hill	Merchant
Ring, Charles A., Labor in vain Rd.	Carpenter
Ross, Francis G., 1 East St.	Salesman
Starkey, Frank R., 6 No. Main St.	Machinist
Seahill, Thomas, 60 Central St.	Laborer
Schofield, Geo. A., Jr., 14 Fruit St.	Mgr.
Spaulding Henry S., Meeting House Green	Engineer
Smith, Edward H., 6 Lord Sq.	Carpenter
Thomas, Joseph E., Pleasant St.	Mill Operative
Snelson, Frank, 37 Turkey Shore Rd.	Machinist
Williams, Samuel H., 58 High St.	Foreman
Willcomb, Daniel L., Willcomb Sq.	Grocer
Woodbury, G. Loring 47 Turkey Shore Rd.	Farmer
Whittier, Herbert O., County Rd.	Caretaker

SELECTMEN'S REPORT

The Selectmen during the past year have pursued the policy of rigid economy with the result that the tax rate this year was reduced two dollars. A number of improvements were made and other improvements which will take a number of years to complete have been given a good start.

Sidewalks: This town was very poorly equipped in the matter of sidewalks, especially in the business district which of course bears the great burden of pedestrian traffic. We received an appropriation of \$2,500.00. By arranging with abutting owners to pay a contractor direct one-half the cost of construction, we were enabled to do \$5,000.00 worth of work. If this policy can be adhered to over a period of ten years the sidewalk situation will be greatly improved. It is not the intention of the Board to neglect sidewalks in other than business districts, but we felt that this was the proper place to start, and eventually have the main arteries of travel thoroughly surfaced, either with concrete or a bituminous material.

Street Signs: This is another item that the town was sadly deficient in a year ago. We did not ask for a specific appropriation covering this expenditure, but purchased \$300.00 worth of street signs out of the Highway appropriation. A number of types were examined before a particular one was decided upon. Three signs have been somewhat destroyed, but this is not the fault of the sign nor the fault of the Selectmen as it is impossible to anticipate vandalism. It is our intention this year to ask for an appropriation for this purpose, and endeavor to erect from fifteen to twenty street signs.

Highways: The past year has seen a great improvement in highway conditions. The Essex Road proposition was completed in October. This leaves only one inter-town highway

yet to be properly constructed. This is the Linebrook Road. At the hearing for Essex County held by the Commissioners of Public Works, the Selectmen appeared and argued very strongly for the building of this road under the provisions of Chapter 90 of the General Laws which provides for a three-way payment, County, State and Town. At the hearing held by the County Commissioners of Essex County, the Selectmen appeared and again argued very strongly for the construction of this road. At last accounts it appears that we will be able to complete this proposition. A survey of the road made by the District Engineer shows an approximate cost of \$26,000.00, the Town's share of this being about one-third. A more detailed argument in favor of this proposition will be made at the Town Meeting if an article requesting this amount is incorporated in the Town Report. The Topsfield Road, which was newly constructed some years ago, will need some repairing this coming year by the Town under its agreement with the State at the time of its construction. The streets in the Town proper have been kept in the best possible condition considering the amount of money that the Selectmen asked for last year. The new road to Town Hill and the Cemetery has been partially completed, and although there has been some comment upon the grade, it was the only possible method unless a very exorbitant expenditure of money was made.

Dredging: At the request of a number of the boatmen, the Selectmen received an appropriation from the State Department of Public Works to dredge the River from Nabby's Point to Bailey's Wharf. This work was practically completed in November, the Town's share of the appropriation being \$2,800.00. This work was necessary if boats of any size at all were to be enabled to navigate the river at all stages of the tide. All work of this nature is done under the jurisdiction of the State. Some criticism has been made as to the quality of the job, but the Department of Public Works informs the Se-

lectmen that there is some money left in the appropriation which can be expended in rectifying any material errors of the contract.

Soldiers' Relief: It has been necessary during the past year to distribute a large amount of money in soldiers' relief and this item is due to increase from year to year. This is an item of expenditure over which the Selectmen have little control except to see that only deserving cases are taken care of.

Police Department: The citizens of this town are to be congratulated upon having an efficient and thoroughly fair and impartial police force. It has been a pleasure to the Selectmen to have very favorable comments made by leaders of the Bar of Essex County in reference to our force. The consensus of opinion is that the police in their dealings with the public in general, and with those who have been unfortunate enough to have been brought into Court have endeavored at all times to have truth and justice prevail. The Chief of Police whom we appointed two years ago has always made it his policy to enforce all laws, but at the same time to take into consideration the frailties of human nature and where a word to the wise would be sufficient to deter any further transgressions, has adopted this policy rather than cause a person to have a criminal record in the case of minor misdemeanors. We believe that we have a right to feel proud when we realize that in the last two years it has been at no time necessary for a police officer in this town to use force of any kind or description in making an arrest. Of course it is expected that a police force will receive some condemnation. Some of this naturally comes from an element who would oppose law enforcement anyway, and some comes from well-meaning good citizens who do not realize the actual conditions. The amount of money asked for last year for this department was \$8,000. This was

slightly exceeded but like all appropriations made in March, it is impossible to anticipate the needs of a department for a year.

ROBERT T. BAMFORD,
THOMAS G. GAULD.

POLICE DEPARTMENT

To the Honorable Board of Selectmen,
Town of Ipswich,

Gentlemen :

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December 31st, 1924.

Total number of arrests	314
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Arrests per month :

January	24
February	19
March	16
April	19
May	24
June	16
July	43
August	47
September	24
October	15
November	38
December	29
	— 314

Classification of Crimes :

Assault	20
Attempt to bribe a police officer	2
Carrying a dangerous weapon	2
Conspiracy	1

Cruelty to animals	1
Disturbing the Peace	16
Drunkenness	126
Escaped insane	1
Keeping un-licensed dog	4
Liquor, Nuisance	7
Liquor, Keeping	8
Larceny	6
Neglect of minor children	1
Non-support	7
Peddling, un-licensed	1
Stubborn child	1
Trespass	2
Vagrancy	13
Violation of the Game law	6
Violation of the Fish law	1
Violation of the Pure Food law	3
Violation of the Town By-laws	11
Violation of Probation	5
Violation of the vehicle law	1
Violation of the Rules of the Road	5
Violation of the Motor vehicle law, (operating under the influence of intoxicating liquor)	13
Violation of the Motor vehicle laws	38
Violation of the Custom laws (Federal)	9
Violation of the Liquor laws (Federal)	3
	—— 314
Crimes against the person	20
Crimes against property	8
Crimes against Public Order, etc.	286
	—— 314

Disposition of Cases :

Appealed	8
Continued	7

Committed to the House of Correction	16
Defaulted	6
Discharged	30
Dismissed	8
Filed	85
Fined	138
Forfeited	3
Held for the Federal Court	12
Held for State Hospital	1
	— 314

Miscellaneous Business :

Assistance rendered to persons in distress	19
Building found open and secured	49
Committed to the State Hospital	6
Complaints investigated as Field Driver	3
Complaints investigated Police Duty	501
Lost children restored to parents	2
Number of dogs killed	33
Number of Autos transferred	179
Number of warrants served for other police	4
Number of summons served for other police	26
Number of hours police duty for private parties	766
Number of children before Juvenile Court	16
Committed to the State Industrial School for Boys	1
Committed to the Lyman School for Boys	2
Percentage of foreign born arrested	.51
Percentage of males arrested	.97
Percentage of females arrested	.03

Inventory of the Police Department :

Ford Touring Car	1
Searchlight	1
Lungmotor	1
Number of pistols	2

Number of Handcuffs	6
Number of Twisters	6
Number of Badges	13
Number of Keys	30
Number of Clubs	9
Number of Whistles	15
Number of Flashlights	8

I wish to take this opportunity to thank the Board of Selectmen, Justice and Special Justices of the Third District Court, Town Counsel, Operators at the local Telephone Exchange and all Public spirited citizens who have assisted this department in the performance of its duties.

Respectfully submitted,

JOHN G. MANSFIELD,

Chief of Police.

ENGINEERS' REPORT

To the Selectmen of Ipswich:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department ending Dec. 31, 1924.

Number of men in the Department	34
Number of Box Alarms	17
Number of Still Alarms	61
Out of Town calls	3
Total number of alarms	81
Number of feet of hose laid	5,700
Number of small chemical charges used	88
Number of chemical tanks used	30
Number of miles covered	237.8
Property threatened by fire	\$136,800.00
Insurance on same	\$177,950.00
Insurance paid	\$25,135.66

DEPARTMENT EQUIPMENT

Hook and Ladder	1
Auto combination	1
Auto Triple Combination	1
Hose Reels	3
Fire Alarm Boxes	21
Number of feet of hose	5,500

In submitting our report this year we desire to call your attention to two important matters which we believe should be considered.

First, the condition of the chemical or Hose 2, which has been in service for 13 years. The time has come when we believe some change should be made in this machine, and we would recommend the Town buy a new chassis suitable for the Fire Department use and place the present equipment on the same, which we believe can be done by the men in the department.

Second, the matter referred to in last year's report of placing more permanent men in the department. Our experience teaches us with a man away from the station, on his day off, and another home to his meals, much time is lost in answering the alarms. If the citizens want service, proper kit and men must be provided to warrant the same. We would recommend at least one more man be added to our permanent force.

Our attention has been called a number of times to what could be done should a fire start at Little Neck. This matter has been talked over a number of times by the Board of Engineers and we can see no way under the present conditions where we could be of much service should a fire start at that resort. The Neck as you know has grown very rapidly and is thickly populated especially during the summer months. The Town is also receiving a fair amount from the taxable property. This matter has been taken up with the Feoffees and cottage owners and suggestions made in regard to their protection. We would recommend the Town place a Chemical tank on wheels at the Neck with the provision that the Feoffees provide a suitable place to house the same. We would also recommend that each cottage owner provide their cottages with hand extinguishers.

ARTHUR H. WALTON,
EDWIN M. POOLE,
EDWARD H. SMITH,

Engineers of Fire Dept.

REPORT OF MOTHS SUPERINTENDENT

To the Citizens of Ipswich :

I herewith submit my fourth annual report as Superintendent of Moth suppression.

It was with a great deal of satisfaction that I was able to report a year ago that the infestation of Gypsy and Browntail was at a very low point. The same is true this season, conditions being practically the same as last year. The Gypsy moth is still prevalent throughout the township, but no heavy infestations have been discovered to date. Defoliation by either this insect or the Browntail moth was practically unnoticeable the past spring and summer.

The Browntail moth (winter webs) show a slight increase over last year. This is found to be especially true where no spraying was done, showing the value of this method of control.

The Satin moth, a visitor of only three years residence in our midst, was very plentiful the past summer. This insect which so far only feeds on willow and poplar trees, did a large quantity of eating wherever these trees are found and a number of inquiries regarding the same and requests for spraying were received. Persons owning such trees and finding them eaten the coming summer should have them sprayed early, as this is the only possible method of controlling this pest.

Both the Tent caterpillar and the Elm-leaf Beetle did considerable less damage the past year than previously, due in a large part to constant spraying **in the past**.

The work in this department has been carried on in the usual lines, creosoting the egg clusters of the gypsy moth; cutting the winter webs of the browntail moth during the fall and winter months. Also by spraying during the period of feeding. The spraying was much more easily handled this last season due to the changes made on the large power sprayer. A large amount of this work was also done on private property, in orchards, woodlands, etc.

Due to the increasing demand for this spraying by property owners I would recommend that this department be further equipped by the purchase of a small power sprayer which might be transported on the Ford truck.

The superintendent has attended the past year both the winter and summer meetings of the moth superintendents of the commonwealth as well as other meetings of a like nature at which both useful and practical instruction was received. I have also posted in public places the various posters, etc., sent from the bureau of Entomology for that purpose.

I would recommend that the present year the work in this department be carried on with the same intensity, for whereas the Federal bureau announces that the moth situation in New England is much improved, eradication is still a vision of the future.

Respectfully submitted,

FRANCIS C. WADE,

Local Moth Superintendent.

REPORT OF

SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen:
Gentlemen:

I have the honor to present to you the report of the
Sealer of Weights and Measures for the year 1924:

	Sealed	Non- Sealed	Con- demned
Platform scales over 5,000 lbs.	8		
Platform scales under 5,000 lbs.	57		3
Counter scales over 100 lbs.	3		
Counter scales under 100 lbs.	29	1	1
Beam scales under 100 lbs.	4		1
Spring scales over 100 lbs.	6		
Spring scales under 100 lbs.	33		6
Computing scales over 100 lbs.	1		
Computing scales under 100 lbs.	39		3
Personal weighing scales	4		
Prescription scales	3		
Avoirdupois weights	344		
Apothecary weights	49		
Metric and Troy weights	29		
Liquid measures	105		
Dry measures	4		
Gasoline measuring pumps	39	1	6
Quantity stops on pumps			
Yard measures	22		

Sealing fees and adjusting charges collected and paid to Town Treasurer, \$101.21.

Respectfully submitted,

WM. A. STONE,

Sealer of Weights and Measures.

Equipment Department Weights and Measures Office Standards

- 1 test balance, capacity 1 dram to 50 lbs.
- 1 set nickel plated avoirdupois weights, 1 dram to 50 lbs.
- 1 set apothecary weights in velvet lined box with pincettes, 1-10 grain to 2 drams.
- 1 set metric weights in velvet lined box with pincettes, 1 milligram to 50 grams.
- 1 brass standard yard measure.
- 1 set metal dry measures, 1 qt. to 1-2 bu.
- 1 set metal liquid measures, 1 gill to 1 gal.

Working Equipment

- 1 portable balance with capacity of 10 lbs. on each pan.
- 1 portable balance, capacity 1-4 milligram to 50 grams.
- 1 set nickel plated weights in mahogany box, 1-16 oz. to 4 lbs.
- 5, 10 and 25 lb. weights, one each.
- 1 standard yard measure.
- 1 set dry measures (wood) 1 qt. to 1-2 bu.
- 1 set nickel plated brass liquid measures, 1-2 pt. to 1 gal.
- 4 automatic measuring cans with gauge showing variation of each cubic inch.
- 1 5 gallon measuring can.
- 1 portable drill.
- 1 sealing block.
- 1 set apothecary weights, 1-10 grain to 2 drams.
- 1 set metric weights, 10 milligrams to 50 grams.

- 1 sealing clamp with removable die.
- 1 hand seal press.
- 1 metal funnel with strainer.
- 1 pocket level.
- 1 pocket magnifier.
- 1 oak tripod stand for testing large beam scales.
- Steel dies, punches, Stillson wrenches, pliers.
- Aluminum, lead and paper seals, kit bag.

TREE WARDEN'S REPORT

To the Citizens of Ipswich :

I herewith submit my fourth annual report as Tree Warden. The work of this department varies very little from year to year. It mainly consists of removal of dead branches and such others as are in a dangerous condition or interfere with private property, over head wires etc. in a detrimental manner. Work has been carried along in this line the past season and as in other years some was also done in the line of preservation and safety, i. e., by bolting and guying such trees as have or show a tendency to split. A large amount of this sort of work should be done the coming season as well as the usual trimming. Large trees of the town are worth saving regardless of any amount of care they require. Only such trees were entirely removed as were absolutely dead or no longer in a safe condition. Three Sugar Maples were cut down on Central Street which had been killed by illuminating gas. The gas company paid the cost of removal but this in no way pays for the loss of the trees. A maple was also cut down on Topsfield Rd. which was partly dead and in a dangerous state.

The same policy of yearly planting has been continued as in past seasons. This department planted last spring Sugar Maples along the various streets which comprise Agawam Heights. The same variety of tree were also planted to fill vacant spaces as follows, East St., two; Summer St., four (1 died); Green St., two; County St., one. Through the interest of the Woman's Club, who purchased the same, eight trees were planted on the southerly side of the approach to High St. bridge. This is a move in the right direction and it should be very encouraging if other bodies or individuals did like-

wise. Several requests have been received for trees to be planted in front of residences this year.

It is most encouraging to note that only four trees have died to date which have been planted the past three seasons. I would earnestly recommend that this policy of planting be continued on practically the same scale. TREES ARE GOOD CITIZENS.

I would again call attention to the SHADE TREE LAWS which were printed in the report of 1924. Especially to the one which defines a TOWN TREE as this is a question often asked the TREE WARDEN.

The question of reforestation and TOWN FORESTS is one that the individuals as well as the citizens as a body should interest themselves in. This department sincerely recommends the careful study of this important subject.

I would recommend an appropriation for this department of \$1,000 for the current year.

Respectfully submitted,

FRANCIS C. WADE,

Tree Warden.

REPORT OF PARK COMMISSIONERS

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report:

The work this past season has been along much the same lines as in former years, namely, maintaining smooth lawns on the several plots which compose the North Green, from Market St. to and about the First Church, likewise on the South Green. Unfortunately we could not do as much work as was necessary to keep these in first class condition due to the lack of funds.

A large quantity of fertilizer was applied to both Commons. This together with the manure obtained from the Town stable should have a beneficial effect on the grass this year.

Flowering plants were grown during the summer in three beds on each of the Commons. Tulips have been planted this fall in these beds and we hope for as fine a bloom as last spring.

The past season, winter as well as summer, a great increase in the tendency to park and drive across the grass plots, especially in the vicinity of the respective churches, has been noticed. This not only makes our work harder but disfigures the lawns. As the public pays for the upkeep of the plots we respectfully request that they co-operate with us in this matter.

We believe that a survey should be made this spring of the South Common and ball field in order that a comprehensive plan of grading may be drawn up for another year. These respective plots seem to be gradually sinking each year, probably due to originally being a swamp.

Respectfully submitted,

FRANCIS C. WADE,

SAMUEL C. GORDON,

E. H. PICKARD, Park Commissioners.

REPORT OF CLAM COMMISSIONERS

To the Board of Selectmen:

Gentlemen:

The following is the report of the clam and fish commissioners for the year ending December 31, 1924:

All the flats in Plum Island River are well seeded for another year. The flats on the south-side of the Ipswich River from Gould's Creek to Treadwell's Island have been thinned out, so that there will be better clams there next year.

To give the people some idea of the amount of clams that are taken from the flats, we have tried to get the approximate number of barrels and gallons shipped this year, which is as below:

Barrels	5,000
Gallons	7,120
Number of permits issued	70

HENRY CHURCHILL,
FARLEY LORD,
GEORGE W. BROWN,

Clam Commissioners.

REPORT OF THE COMMITTEE OF SIX ON INCREASED SCHOOL ACCOMMODATIONS

To the Citizens of Ipswich:

At the annual Town Meeting last March a special committee of six was appointed to investigate and report some plan for additional school accommodation. As a result of investigation your committee has had several meetings and they are unanimous in the opinion that the solution is to use the property on Green Street, owned by the Town, for additional room for the schools. They have gone into the problem extensively with well-known architects and the architects have gone over the building and presented plans which are on exhibition, showing what can be done with the larger building, and this committee think it is the proper solution of the school problem.

In looking over the plans you will see that the building can be made to accommodate the pupils for some time to come. The plans show twelve class-rooms, assembly hall and gymnasium. If these plans are accepted it will mean a first-class high school. If it was built new it would cost \$275,000. By altering the jail building it can be done for \$175,000, and as good as a new building, making a saving of \$100,000. It will be made ready to walk into and take up the school work. We, therefore, put it up to the citizens to do the rest.

This committee is a unit for converting the Green Street property into a high and a junior high school and using some of the rooms in the central group of schools for grade pupils.

Respectfully submitted,

W. J. RILEY, Chairman

MAUDE E. HAYWARD, Sec.

DR. GEO. E. MacARTHUR

ARTHUR J. BRENNAN

CHARLES L. LOVELL

C. EMERY BRAGDON

ASSESSORS' DEPARTMENT

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, the board has deemed it desirable to submit for your consideration certain figures relative to the work of this particular board for the past three years in order that you may realize the extent to which the expense of running the town has increased, and also that you may realize more fully the fact that your assessors have been obliged to provide for the raising, during those three years, of the largest amounts ever raised here by direct taxation of real and personal property.

In order to bring this out more forcibly, you will find that the amount raised in 1921 on real and personal property was \$180,410.72. In 1922, this amount had increased to a total of \$210,993.45, or an increase in one year of \$30,582.73. This would have meant a tax rate in 1922 of nearly \$34.00, based on the valuations of the preceding year, instead of the rate of \$29.50 as made by the assessors.

Again, in 1923, another increase took place, with a total amount to be raised in 1923 of \$214,110.34, the largest amount in the history of the town, and an increase of \$33,699.62 over that of 1921. Based upon the valuation of 1921, this would have meant a rate in 1923 of over \$34.00, instead of \$29.50 as made by the board.

In 1924, through economies that were practiced at the town meeting and several other causes, the amount to be raised in 1924 showed a decrease from that of 1923, the amount of 1924 having been \$200,793.41, or \$20,382.69 more than in 1921. After a period of several years of ascending rates, the assessors this past year, for the first time since 1919, were able

to announce a reduction in the rate. Based on the valuation figures of 1921, the rate for 1924 would have been over \$32.00 instead of the rate of \$27.50, as made by the assessors. Having these figures in mind, it may be of interest to mention several facts relative to valuations.

The total amount of assessed valuation in 1921 was \$6,304,815.00. In 1924 the total was \$7,345,195.00, an increase of \$1,040,380.00. The question might be raised as to how this additional amount was secured.

In 1922, the assessors, feeling that certain valuations were low, and out of proportion to other valuations, made a number of readjustments, together with a careful canvass throughout the town, including the larger estates here, and all of the so-called "down river" property. Figures are available at the office of the assessors that will show that in 1922 the total assessed valuations of ten individuals in Ipswich were increased a total of \$286,450.00. In other words, in 1922, ten individuals paid approximately 28 per cent of the total increase in taxes for that year. In making these increases, the assessors dealt fairly with the property owners, and did not proceed on the theory, alone, that because these ten persons were able to pay a tax that they should be taxed in an excessive manner. It is rather significant, in this connection, that in cases where applications for abatements were made, and were refused by the assessors, no appeals were taken from the decision of the assessors, either to the county commissioners, or the superior court. Another factor that helped to bring about this increase in valuation was a more systematic manner of checking up on motor vehicles that were subject to taxation here.

in connection with the assessment of motor vehicles, and its importance as a source of revenue, a new system was adopted in 1922, with a larger degree of co-operation between local assessors and the state. Prior to 1922 it was a difficult

matter to obtain a correct list of all registered motor vehicles. These lists had to be obtained from private agencies, at expense to the town. The lists are now furnished by the state, and are complete lists.

In order to show the rapid development of this class of taxable property, the board would call your attention to the fact that in 1923 a total of 458 motor vehicles were assessed in Ipswich. Last year this number had increased to 647, or an increase of 189 in one year. The number of 1925 will undoubtedly exceed that of 1924, and will establish a new high record here. In order to assess taxes on this class of property in a more equitable and satisfactory manner, the board has adopted a new system of checking up, and also a new "follow up" system that has been found to work in a satisfactory manner.

After having disposed of the assessments on the larger properties, and having canvassed carefully to uncover any untaxed property, the remainder of the increases were made generally throughout the town, in small amounts, in order that the burden be made not too heavy for those least able to bear it, and also that the increased burden might be borne by all classes of people in the town. Having accomplished this work in 1922, and having succeeded in keeping the tax rate below \$30.00, the assessors have not made any material increases in 1923 or 1924, as there is no desire on the part of any member of the board to create any condition of inflated valuations, such as has resulted in some other places.

In 1922, in the matter of poll tax payers, the work of canvassing was done very thoroughly, and a special effort was made to list every available poll tax payer in the town. Much of this work was done among the alien classes, and a new method was employed. In 1921 the total number of assessed poll tax payers was 1537. In 1922 this number was increased to 1825, or an increase of 288. At \$2.00 each, which was the portion of the town in the tax, this meant a gain of

\$576.00 in favor of the town. In 1923 the number of poll tax payers was 1807, and in the year just closed it was 1824. It will be seen from these figures that for the past three years the assessors have kept this number above 1800 each year.

Per Capita Tax Figures

It is said sometimes that the people of Ipswich pay too much in taxes, and your board has gathered some figures on this subject, and have included them as a part of this report, in order that the figures may be studied by the taxpayers.

The number of towns and cities in Essex county is 34.

In 1924, the average amount of taxes paid by each man, woman and child in the county was \$42.17.

In 1924, the average amount for every man, woman and child in Ipswich was \$32.56.

The average in Ipswich in 1924 was \$9.61 less for every man, woman and child than was the average for the county.

The number of places in the county with an average higher than Ipswich in 1924 was 22. The number with a lower average was 11.

The following is a list of the cities and towns of the county, and the average amount of tax for each man, woman and child in those places for 1924:—

Amesbury	\$30 28	Haverhill	35 26
Andover	56 31	Ipswich	32 56
Beverly	48 16	Lawrence	36 48
Boxford	44 90	Lynn	37 16
Danvers	31 37	Lynnfield	46 71
Essex	28 18	Manchester	73 37
Georgetown	24 95	Marblehead	55 25
Gloucester	42 35	Merrimac	26 75
Groveland	22 65	Methuen	46 27
Hamilton	64 99	Middleton	31 07

Nahant	106 77	Salem	38 99
Newbury	31 39	Salisbury	39 53
Newburyport	30 18	Saugus	35 45
North Andover	46 27	Swampscott	57 50
Peabody	32 78	Topsfield	65 67
Rockport	43 63	West Newbury	21 60
Rowley	20 40	Wenham	48 55

Per Capita Tax for the State

In 1924 the average amount of tax for every man, woman and child in Massachusetts was \$45.28.

The average for every man, woman and child in Ipswich was \$32.56.

The average in Ipswich was \$12.72 less than the average throughout the entire state.

Tax Rates

In 1921 the tax rate in Ipswich was \$28.80, while the average rate for all the cities and towns in the state was \$26.64. Ipswich was \$2.16 higher than the average for the state.

In 1922, the Ipswich rate was \$29.50, while the average for the state was \$27.49. Ipswich was \$2.01 above the average for the state in that year.

In 1923, the Ipswich rate was \$29.50, while the average for the state was \$27.07. Ipswich was \$2.43 above the state average.

In 1924, the Ipswich rate was \$27.50, while the average rates of all towns and cities in the state was \$27.71. In the year that has just passed, the Ipswich rate was brought down so it was \$.21 below the average for the state. This has been done in spite of the fact that the amount raised here last year on real and personal property was greater than that of 1921 by \$20,382.69. The assessors in 1924 were able to announce a rate that was \$1.30 less than was the rate for 1921.

In considering these figures, and the table showing the average amount of taxes in Ipswich for every man, woman and child, the reader should consider the many modern necessities and conveniences that Ipswich has as compared with some other places on that list that have a higher average amount of tax for each person, but who receive less for what they pay than do the people of Ipswich. It is the wish of the board that the citizens of the town study these figures as contained in this annual report.

In closing, the members of the board wish to extend their thanks to the people of the town and to the other officials of the town for the co-operation that has been rendered.

Respectfully submitted,

EDWARD C. BROOKS,

RICHARD R. GLASIER,

GEORGE FALL,

Assessors of Ipswich.

Work Sheet for 1924

Total appropriations	\$224,133 91
County tax	10,930 10
State tax	11,800 00
State highway tax	5,419 50
State audit	985 47
Municipal lighting tax	15 13
Excess of 1918 abatements over 1918 overlay	37 17

Excess of 1923 abatements over 1923 overlay	670 13	
Total	\$253,991 41	
Less estimated income	51,750 00	
Balance	\$202,241 41	
Plus overlay of 1924	2,200 00	
Total	\$204,441 41	
Less 1824 polls at \$2.00 each	3,648 00	
Balance to be raised	\$200,793 41	
Amount of real estate valuation	\$5,733,535 00	
Amount of personal valuation	1,608,610 00	
Total	\$7,342,145 00	
	200,793 41	
		equals \$27.348
	7,342,145 00	
Rate for 1924	\$27.50 per \$1,000 00	

NOTE—The fact that the figure showing the total valuation for 1924, used in the earlier part of this report is different than that used in the work sheet for 1924, is accounted for by the fact that the figure of the work sheet does not include additional assessments as of December, 1924. In the earlier part of the report, showing comparative valuation totals for 1921 and 1924, the December additional assessments of both those years was included in the total, in order to obtain a complete comparison.

LIST OF TOWN PROPERTY

School Houses	\$160,000 00
Public Buildings	90,000 00
Public Grounds	10,000 00
Town Farm	30,000 00
Cemeteries	5,000 00
Heard Wharf	100 00
Averoff Wharf	3,250 00
Turkey Shore Pasture	1,000 00
Woodland, Linebrook	200 00
Woodland, Common Fields	75 00
Gravel Pits, Washington Street	1,500 00
Fire Apparatus	21,500 00
Highway Department Equipment	8,130 50
Thatch Bank, Great Flats	
Thatch Bank, Third Creek	

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commoners the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light Report.

REPORT OF THE OVERSEERS OF THE POOR

Very few of the people of the town know just what condition the Town Farm is in. We have done the best that we could during the past year with what money we had. The roof has been repaired but there are several things necessary to do about the house. Four of the rooms need new ceilings and the steps in front of the house are in a very dangerous condition. They must be repaired. It is also necessary that we have a manure spreader, three new horses and various other small things which of course will cost quite a sum of money. We hope to arrange for some plan to care for the inmates so that the farm can be sold. The Board thinks that it should be sold as we doubt if the citizens would care to spend the money necessary to put it in working order. We hope that everyone will give this question of the farm serious thought and any suggestion that will help us to care for the inmates in a better and less expensive way will be greatly appreciated.

We desire to thank everyone who has helped us to relieve the condition of the unfortunate during the past year.

WALTER F. GOULD,
CLARENCE M. LEET,
FRANCIS E. WOOD,

Overseers of the Poor.

REPORT OF THE BOARD OF HEALTH

Health conditions during the year of 1924 have been on the whole satisfactory. While the table showing the number of cases reported looks rather ominous, 312 being the number, when you deduct from the total, 259 cases of mumps, it will be seen that there were only 53 cases of all other diseases left under the eleven headings.

In 1922 there were 29 cases of diphtheria, and in 1923 there were 20 cases. In 1924 there were only 10 cases, which speaks well for the sanitary supervision that was carried on. We hope an even better showing may be made in 1925; and we feel that if parents would avail themselves of the offer of the Board, which is again repeated, to give their children the benefit of the Schick test, that the number would be still further reduced.

Chapter 75, Sections 49, 50 and 52 of the Revised Laws requires that all diseases dangerous to the public health shall be reported by the attending physician within twenty-four hours of their occurrence. Thirty-seven diseases are included in that list. These diseases must also be reported to the State Department of Health.

Following is the list for 1924:

Anterior Peleomyelitis	1
Chicken Pox	7
Diphtheria	10
Dog Bite	4
German measles	2
Lobar Pneumonia	2
Mumps	259
Measles	6
Pulmonary Tuberculosis	6
Whooping cough	1

Six new cases of tuberculosis were reported as against ten new cases in 1923. Further comment on this disease is made by the director of the division having special charge of this work.

The work of milk inspection has been further developed along constructive lines, which is shown by the report of the Milk Inspector.

Attention is called to the reports of those having special charge of the various divisions of the Department work.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.,

WALTER E. HENDERSON,

J. DELLINGER BARNEY,

Board of Health.

Ipswich, Mass., Feb. 2, 1925.

DIVISION OF CHILD HYGIENE AND TUBERCULOSIS

Report of the Director

There have been eight years of continuous follow-up work in Child Hygiene and three years in tuberculosis.

Below is given a table of the births and deaths of the years from 1916 to 1924 inclusive:

Year	Births	Deaths
1916	138	27
1917	155	24
1918	194	24
1919	195	21
1920	204	19
1921	219	16

1922	211	17
1923	179	9
1924	207	18

Of the 18 deaths recorded in 1924, 8 were premature births and 6 were stillborn. This fact suggests a social question which it is not the function of this report to discuss.

At the beginning of the year there were 35 cases of tuberculosis under observation and advice, as compared with 47 cases in 1922. There are still 35 cases under care.

Attention is called to the report of the department nurse.

Respectfully submitted,

GEO. E. MacARTHUR, M. D.,

Director.

Ipswich, Feb. 2, 1925.

REPORT OF THE DEPARTMENT NURSE

Infant Welfare Work for 1924

Cases Brot Fwd.	378		
New Cases	178		
Discharged	237	By death	6
		Still born	7
		Moved away	23
		Average	201
Home Visits	885		
Prenatal Visits	49		
Still under care	319		

Tubercular Work

Cases Brot Fwd.	35		
New cases	10		
Discharged	10	By death	6
		Moved away	4
Still under care	35		
Home visits	75		

Respectfully submitted, MARTHA J. STEWART, R. N.

REPORT OF THE SANITARY INSPECTOR

To the Board of Health of Ipswich,

Gentlemen:

I beg to submit herewith the following report of the Sanitary Inspector for the year ending December 31, 1924.

Sanitary conditions have been very good during the past year all things being considered. There have been fewer contagious disease cases than formerly which speaks well for good health conditions in town. One of the worst, as well as one of the most unsightly conditions is the indiscriminate dumping of all kinds of filth in the river and on its banks. I wish to call attention at this time that such dumping is strictly forbidden under the law. The proper disposal of clam shells is another source of complaint that is always with us. I desire at this time to state that a proper disposal of clam shells is a part of the clam industry. There have been numerous complaints of unsanitary conditions at Little Neck but through the co-operation of the Feoffees the same have been greatly benefited but there is still room for improvement.

Number of complaints received and investigated	68
--	----

Contagious disease cards posted:

Diphtheria	10
------------	----

Scarlet Fever	13
---------------	----

Dead animals disposed of	42
--------------------------	----

Number of milk producers' permits issued	50
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Respectfully submitted,

EBEN B. MOULTON,

Sanitary Inspector.

REPORT OF THE INSPECTOR OF SLAUGHTERING

To the Board of Health,

Gentlemen:

I herewith submit the following report of the Inspector of Slaughtering for the year 1924:

Number of hogs slaughtered	34
Number of hogs condemned	0
Number of calves slaughtered	3
Number of cattle slaughtered	2
Number of cattle condemned	1

Respectfully submitted,

EBEN B. MOULTON,

Inspector of Slaughtering.

REPORT OF THE MILK INSPECTOR

To the Board of Health,

Gentlemen:

The sanitary condition of a town's milk supply varies from time to time during the year and to keep up the standard of purity calls for constant supervision by the Milk Inspector. The system of tests in use by this department will not allow a producer of milk to go very far astray, and the rights of the consumers are thereby protected. The last analysis of the milk supply of Ipswich showed a marked improvement in quality over last year. In submitting this report I wish to take this opportunity to thank all producers and dealers who have contributed in any way to the quality of our milk supply. As milk is one of the best articles of diet for children the best is none too good. My aim is to keep it as pure and sanitary as possible.

Number of milk dealers licenses issued	42
Number of ice cream licenses issued	35
Number of oleomargerine dealers registered	7

Respectfully submitted,

EBEN B. MOULTON,

Inspector of Milk.

REPORT OF SUPERINTENDENT OF STREETS

Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Street Department for the year ending December 31, 1924:

Double Team worked 2328 hours @ \$1.00	\$2328 00
Single Team worked 1424 hours @ \$.75	1068 00
Gallons oil used on streets	33,400
Number square yards covered	129,130

Inventory

3 horses	\$500 00
2 pairs double harnesses	65 00
1 pair street blankets	18 00
1 pair stable blankets	7 50
1 pair storm blankets	10 00
2 two horse carts	200 00
1 two horse sled	50 00
1 two horse street sweeper	250 00
4 road machines	500 00
5 road plows	75 00
12 gravel screens	60 00
2 two horse shovels	25 00
3 road drags	40 00
1 two horse stone roller	40 00
1 steam roller and scarifier	1,800 00
1 dump truck	500 00
1 Fordson tractor and snow plow	800 00

1 forge and anvil	35 00
1 gravel loader	500 00
1 Fordson snow plow and wheels	525 00
1 tractor scoop shovel	45 00
2 watering carts	200 00
8 snow plows	150 00
1 oil wagon	500 00
1 Ford truck	100 00
Snow fences	100 00
1 tar kettle	35 00
All other tools, etc.	1,000 00
	\$8,130 50

Respectfully submitted,

JOSEPH A. HUCKINS,

Superintendent of Streets.

TOWN CLERK'S REPORT

Whole number of births,	207
Whole number of marriages,	58
Whole number of deaths,	95

The following Licenses granted through this office:

Common Victuallers,	24
Innholders,	3
Coffee Houses,	2
Fish Peddlers,	5
Fruit and Ice Cream,	3
Bottling soft drinks,	1
Peanut Peddlers,	1
Billiards and Pool	6
To sell second hand motors,	2
Auctioneers License,	2
Junk Dealers,	3
Slaughter House Licenses	1

The Standard Oil Company file notice of intention to continue business at the usual place as in former years.

Respectfully submitted,

CHARLES W. BAMFORD, Town Clerk

February 1, 1925.

TOWN OF IPSWICH

**THIRTY-FIRST
ANNUAL REPORT**

**OF THE
WATER AND MUNICIPAL LIGHTING
COMMISSIONERS**



FOR THE YEAR 1924

**IPSWICH
GEO. A. SCHOFIELD AND SON
1925**

OFFICERS OF WATER AND MUNICIPAL LIGHTING COMMISSION

COMMISSIONERS

ARTHUR H. WALTON, Chairman	Term Expires 1927
J. E. COLE, JR.	Term Expires 1925
CHARLES A. MALLARD	Term Expires 1926

CLERK

ARTHUR H. WALTON	Office, Room 5, Town Hall
Office Hours from 9 A. M. to 5 P. M. every week day except Saturday. Telephone 92-R	

TREASURER

JOS. T. MORTON	Office, Room 2, Town Hall
Manager Electric Light, Chief Engineer, Line Superintendent, Electric Light, Foreman, Water Department, Office of Commissioners,	Arthur H. Walton F. W. Fiske J. Harry Sheppard William P. Gould Room 5, Town Hall

Meetings held every Friday, 8 P. M.

WATER DEPARTMENT
CONSTRUCTION DEPARTMENT

LIST OF BILLS AND AMOUNTS PAID FOR THE YEAR
ENDING DECEMBER 31, 1924

PIPE LINE

Paid to	Amount
Chapman Valve Company, pipe and fittings	\$143 50

SERVICE PIPE

Paid to	Amount
Wallace & Tiernan, supplies	\$497 00
National Meter Company, meters	6,193 05
Walworth Mfg. Company, supplies	94 50
Wm. P. Gould, labor	785 00
F. E. Howe, labor	547 38
W. W. Wait, labor	64 00
Pierce Perry Co., pipe and fittings	257 82
H. Mueller Mfg. Co., pipe and fittings	185 74
Chadwick Boston Lead Co., pipe and fittings	248 70
B. & M. R. R., freight	50
Braman Dow & Co., supplies	438 15
Napolean LeMay, labor	140 25
A. C. Damon, supplies	14 58
Geo. E. Gilchrist Co., supplies	250 48
F. E. Wood, teaming	18 14
Union Water Meter Co., fittings	78 00

Total

\$9,813 29

MAINTENANCE

Repairs Pipe Line

Paid to	Amount
Wm. P. Gould, labor	\$310 00
F. E. Howe, labor	137 00
Otis McIntire, labor	3 00
J. H. Sheppard, labor	5 00
F. C. Manthorn, labor	4 00
G. G. Player, labor	4 00
Napoleon LeMay, labor	21 75
Robert Spencer, labor	8 00
W. W. Wait, labor	20 00
Geo. E. Gilchrist Co., supplies	20 91
N. J. Bolles, supplies	5 15
Ingersoll Rand Co., supplies	1 76
B. & M. R. R., freight	3 04
Total	\$543 61

Repairs Services

Paid to	Amount
Wm. P. Gould, labor	\$491 00
F. E. Howe, labor	29 25
Ipswich Blacksmith Co., labor	75
Jos. A. King, labor	13 18
Ipswich Motor Co., auto	76 40
C. L. Lovell, fuel	51 00
C. F. Chapman & Son, supplies	9 40
National Meter Co., supplies	26 09
F. E. Wood, teaming	20 49
Geo. Hayes, supplies	1 00
W. W. Wait, labor	8 75
Charles J. Wright, express	2 65

American Ex. Co., express	6 03
J. W. Goodhue, supplies	35 98
Walworth Mfg. Co., supplies	3 05
Napoleon LeMay, labor	18 00
Wetmore Savage Co., auto	14 93
Slate Bros., express	45
Wm. Bizeski, supplies	1 25
Ipswich Mills, supplies	60
Howard Blake & Son, supplies	2 05
Edson Mfg. Co., supplies	6 54
Otis McIntire, labor	9 00
Electric Light Dept., auto	64 20
Total	\$892 04

Administration

C. E. Goodhue, P. M., stationery	\$192 40
C. E. Goodhue, P. M., box rent	1 50
G. A. Barker, insurance	125 00
A. H. Walton, supt.	933 34
C. S. Garrette, supplies	2 00
Anne Jewett, bookkeeper	522 00
N. E. T. & T. Co., telephone	40 45
First Nat. Bank, rent box	5 00
G. A. Schofield & Son, printing	122 17
G. H. W. Hayes, premium on bond	40 00
G. A. Schofield & Son, insurance	23 70
Com. of Mass., new note certification	4 65
J. E. Cole, Jr., commissioner	100 00
C. A. Mallard, commissioner	100 00
A. H. Walton, commissioner	100 00
American Bank Note, coupons	18 89
Damon & Damon, insurance	20 67
Mutual Boiler Insurance Co., insurance	23 38

H. B. McArdle, book	43 50
Electric Light Department, power	4,000 00
Com. of Mass., note certification	34 00
Sinking Fund, I. W. D. note	150 00

Total	\$6,602 65
-------	------------

Station and Grounds

Canney Lumber Co., supplies	\$271 54
Hart Packing Co., supplies	10 38
The Garlock Packing Co., supplies	11 43
Ipswich Mills, repairs	2 75
The Bond Co., supplies	8 50
American Ry. Express	40
Waldo Bros. & Bond Co., repairs boiler	52 50
F. E. Wood, teaming	9 74
Geo. E. Marsh Co., supplies	26 20
Nightingale Childs Co., supplies	3 75
Edw. H. Smith, labor	5 40
Horace Ellsworth, labor	134 50
Geo. B. Brown, rep. boiler	2 70
G. P. Anderson & Co., tools	9 85
Slate Bros., express	95
Walworth Mfg. Co., repairs boiler	24 23
Austin L. Lord, repairs	49 80
Geo. W. Knowlton Rubber Co., supplies	29 81
Locke Regulator Co., repairs boiler	7 00
Electro Bleaching Co., supplies	28 73

Total	\$690 16
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Note Payment

Notes paid by Treasurer	\$3,300 00
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Interest

Interest paid by Various Parties	\$5,584 00
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Storage Basin

Raymond G. Allen, engineering	\$295 00
Lewis D. Thorpe, engineering	1,068 40
Total	\$1363 40

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 1924

Receipts		Disbursements	
Cash on hand,			
Jan. 1, 1924	\$3,723 90	Maintenance	\$10,091 86
Water Rates	19,697 53	Pipe Line	143 50
Services	311 76	Services & Meters	9,813 29
Hydrant Appro.	2,250 00	Interest	5,584 09
Miscel. Receipts	654 01	Notes	3,300 00
Note Appro.	3,300 00	Balance	1,004 46
	\$29,937 20		\$29,937 20

BALANCE SHEET FOR YEAR ENDING DEC. 31, 1924

Bonds issued	\$160,000 00	Engineering	\$3,350 00
Notes outstanding	38,000 00	Land damage	3,599 12
Premium on bonds	10,412 58	Pumping station	14,425 24
Premium on notes	60 25	Pumps & machinery	19,637 65
Appropriations	46,674 20	Storage basin	27,693 59
Misc. receipts	165 43	Bull Brook	1,778 60
Water rates	390,859 86	Dist. Reservoir	17,827 56
Filter Appro.	143 28	Pipe Line Const.	137,162 99
Appro. Note Pay't	26,939 75	Service Pipe Const.	36,282 79
		Storehouse	178 70
		Miscel.	2,834 20
		Cost of Const.	264,770 44
		Int. on bonds	202,620 79
		Maintenance	142,671 23
		Material on hand	3,826 26
		Water rates due	8,331 85
		Services due	250 74
		Miscel. bills due	44 84
		Sinking fund pay't	49,734 74
			\$672,250 89
		Balance	1,004 46
			\$673,255 35
	\$673,255 35		

SINKING FUND

Receipts		Investments	
Appro.	\$45,917 41	Ipswich Sav. Bank	\$155 40
From Profits	49,734 74	Ipswich Water Bds.	18,000 00
From Profits	841 44	Ill. Cent. R. R. Bds.	3,000 00
Interest	67,032 31	Ipswich Town Notes	6,100 00
		First Nat. Bank	6,270 50
Total	\$163,525 90		
Bonds retired	130,000 00		
Balance	\$33,525 90		\$33,525 90

SUPERINTENDENT'S REPORT

Following is the report for the year ending Dec. 31, 1924.

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 inch	10,963
10 inch	8,830
8 inch	19,085
6 inch	83,270
4 inch	4,924
3 inch	8,028
2 inch	13,646
1 inch	2,070

152,321 feet, or 28 miles, 4,721 feet

STREET GATES

Total number now set	160
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HYDRANTS

Are in good working order, total number now set is

Town	180
Private	16
Total	196

SERVICE PIPES

The number of services added this year makes a total Dec. 31, 1924, 1,136 services. There has also been added 507

ft. 7 in. service pipe on Town, and 247 ft. 10 in. on private land, making a total to Dec. 31, 1924

Services	Town	Private	Totals
1924 1,136	26,162 ft. 9 in.	31,417 ft. 11 in.	57,580 ft. 8"
Total, 57,580 ft. 8 in., equals 10 miles, 4,419 ft.			

The service pipes are cast iron, lead and galvanized iron pipe from $\frac{3}{4}$ " to 4".

SYNOPSIS OF THE PUMPING RECORD

FOR THE YEAR ENDING DEC. 31, 1924

Total number of hours for the year, 3,090 and 45 minutes.

Total number of gallons pumped for year, 155,866,750.

Daily average for the year, 425,865.

Estimated amount of coal used, 251—796/2000 net tons.

Largest day's pumping, July 21, 1,036,350 gallons.

Largest week's pumping of July 21st, 4,956,150 gallons.

METERS

Total number of meters in use.

Name	Sizes						Totals
	3"	2"	1 1/2"	1"	3/4"	5/8"	
Crown	5	10	4	6		35	60
Empire	1	2		1		58	62
Hersey				3	1	30	34
Lambert				2		26	28
Niagara			1			56	57
Nash			1		11	820	832
Worthington				1		11	12
Columbia						2	2
Elevator						2	2
Totals	6	12	6	13	12	1,040	1,089]

1924

WATER DEPARTMENT

JOSEPH T. MORTON, TREASURER

DR.

Balance, January, 1924		\$3,723 90
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To amounts received:

Fixture rates	\$3,847 24
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Meter rates	14,780 79
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Little Neck	1,069 50
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Miscellaneous	831 40
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Construction	134 37
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	\$20,663 30
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Hydrant Appropriation	2,250 00	22,913 30
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	\$26,637 20
--	-------------

CR.

By paid:

Commissioners' orders	\$19,898 65
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Note	150 00
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Interest	5,584 09
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	\$25,632 74
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Balance, January 1, 1925	1,004 46
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	\$26,637 20
--	-------------

The Treasurer has the following bills for collection:

Water rates	\$2,714 41
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Little Neck	483 00
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Miscellaneous	44 84
---------------	-------

Construction	250 74
--------------	--------

	\$3,492 99
--	------------

Meter commitment, Dec. 31	5,134 44
---------------------------	----------

	\$8,627 43
--	------------

WATER NOTES AND BONDS

Owned by	Amount	Rate	Date of Issue	No.	Matures
N. W. Harris & Co.	5,000	4	Jan. 1, 1897	5 131-136	Jan. 1, 1927
Sinking Fund I W D	1,000	4	Jan. 1, 1897	1 135	Jan. 1 1927
Sinking Fund I W D	2,000	4	July 1, 1899	2 137-138	Jan. 1, 1927
Sinking Fund I W D	3,000	4	July 1, 1900	3 144-146	Jan. 1, 1927
Adams & Co.	6,000	4	July 1, 1900	6 139-143-147	Jan. 1, 1927
Sinking Fund I W D	1,000	4	Dec. 14, 1903	1 148	Jan. 1, 1927
Name not recorded	1,000	4	Dec. 17, 1903	1 149	Jan. 1, 1927
Sinking Fund I W D	4,000	4	Dec. 31, 1904	4 150-153	Jan. 1, 1927
Sinking Fund I W D	3,000	4	Oct. 21, 1907	3 154-156	Jan. 1, 1927
Sinking Fund I W D	1,000	4	Nov. 19, 1907	1 157	Jan. 1, 1927
Sinking Fund I W D	2,000	4	Dec. 31, 1907	2 158-159	Jan. 1, 1927
Sinking Fund I W D	1,000	4	Nov. 30, 1908	1 160	Jan. 1, 1927
Five Cent Savings Bank, Lynn	500	4	Oct. 1, 1910	1 15	Oct. 1, 1925
Cemetery Trust Funds	7,500	4	Oct. 1, 1910	15 16-30	1926-1940 inc.
F. S. Moseley & Co.	13,000	4 $\frac{1}{4}$	Aug. 15, 1922	13 77-89	1925-1937 inc.
First National Bank, Boston	17,000	4 $\frac{1}{4}$	June 15, 1924	17 124-140	1925-1934 inc.
	\$68,000				

ELECTRIC LIGHT DEPARTMENT

CONSTRUCTION EXPENSES

The following bills have been paid for construction during the year 1924:

Paid to	
J. H. Sheppard, labor	\$259 08
F. C. Manthorn, labor	249 58
G. G. Player, labor	226 33
Napoleon LeMay, labor	176 25
N. E. T. & T. Co., poles	240 00
Wm. Fitzpatrick, material	3 33
Wetmore Savage Co., supplies	589 89
R. V. Pettingell Elec. Supply Co., supplies	648 53
Westinghouse Elec. Co., supplies	4,273 93
Foster McDonald Co., supplies	28 20
General Electric Co., supplies	166 73
Western Electric Co., supplies	547 50
F. E. Wood, express	108 40
B. & M. R. R., freight	141 06
Manzur & Damon, labor and material	745 89
Delta Star Elec. Co., sub station material	1,596 78
C. A. Mallard, labor	516 96
C. L. Lovell, cement	15 00
J. J. Merrill, supplies	54 97
Anchor Post Iron Works, supplies	220 14
Ipswich Mills, repairs	22 45
Lowell Electric Co.	11 40
Geo. E. Gilchrist Co., supplies	24 73
American Ex. Co., express	104 25
Total	\$10,971 38

CONSTRUCTION DEPARTMENT

DR.		CR.	
To balance 1923	\$1,159 53	By bills paid	\$10,971 38
Transfer from operating account	12,000 00	By balance	2,659 04
To private const.	470 89		
	\$13,630 42		\$13,630 42

COST OF CONSTRUCTION

Cost of real estate	\$8,117 19
Cost of steam plant	16,431 18
Cost of electric plant	10,467 86
Cost of poles and overhead condrs., transformers and meters	107,592 43
Cost of Substation	7,858 00
Cost of Transportation equipment	3,000 00
	\$153,466 66

DEPRECIATION FUND

Transferred from income	\$3,443 00
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NOTE INDEBTEDNESS

To notes outstanding	By notes paid	\$5,750 00
Jan. 1, 1924	By bal. outstanding	45,000 00
		\$50,750 00
		\$50,750 00

MANAGER'S REPORT

Gentlemen:

To the Water and Lighting Commission:

I submit the following report of the receipts and expenditures of the Lighting Plant for the year 1924.

MAINTENANCE

Paid to	Amount
Edmund Russell, labor	\$770 00
Geo. E. Brown, labor	1,740 75
J. A. McLean, labor	1,766 00
Geo. L. Fall, labor	1,658 43
Wm. P. Edgerly, labor	1,537 00
R. B. Pickard, labor	1,433 25
F. C. Rust, labor	1,395 00
Chester Cook, labor	351 00
Geo. F. Poore, labor	1,080 00
F. W. Fiske, labor	1,038 32
Total	\$12,769 75

FUEL

Geo. W. Pickering	\$10,735 66
Wile Bros.	2,807 82
Total	\$13,543 48

MISCELLANEOUS

J. H. Sheppard, labor	\$1,317 24
F. C. Manthorn, labor	1,173 41
G. G. Player, labor	1,193 66
C. E. Goodhue, P. M.	259 45
N. E. T. & T. Co., tel. and repairs	168 74
A. I. Savory, supplies	1 25
C. F. Chapman & Son, supplies	17 25
A. G. Osborn, oil and waste	1,105 00

G. W. Knowlton Rubber Co., supplies	2 65
C. S. Tyler, supplies	10 35
F. E. Wood, expressing	214 66
Ipswich Motor Co., auto	12 25
Wetmore Savage Co., supplies	680 71
Howard Blake & Son, supplies	10 16
J. W. Goodhue Corp., supplies	51 07
Jos. R. King, repairs	25 73
J. J. Merrill, supplies	633 55
Pettingell Andrews Co., supplies	2,603 42
Mayer & Porter, auto	54 69
G. A. Barker, insurance	125 00
American Express Co., express	36 44
Foster McDonald Co., supplies	60 55
Standard Oil Co., gas	566 53
Anne Jewette, bookkeeper	484 00
C. S. Garrette, supplies	4 10
G. A. Schofield & Son, insurance	1,090 47
Geo. Hayes, supplies	60
A. H. Walton, manager	933 33
H. B. McArdle, supplies	30 00
R. V. Pettingell Supply Co., supplies	243 83
R. W. Davis, auto	75
C. L. Lovell, cement	152 78
B. B. Ward, repairs	2 03
Napoleon LeMay, labor	540 25
Newburyport Gas & Electric Co., supplies	13 38
B. & M. R. R., freight	2 78
Line Material Co., supplies	84 53
Ames Iron Works, supplies	72 00
Western Electric Co., supplies	621 97
Westinghouse Electric Co., supplies	294 07
Geo. Fall, fuel	57 70
Waters Governor Co., supplies	4 10

Providence Engineering Co., supplies	60 50
G. A. Schofield & Son, printing	154 37
Line Equipment Co., supplies	29 43
Geo. H. Wahn Co., supplies	6 32
E. W. Ham Co.	30 00
General Electric Co., supplies	14 05
J. E. Cole, Jr., commissioner	100 00
C. A. Mallard, commissioner	100 00
A. H. Walton, commissioner	100 00
Damon & Damon, insurance	390 37
Alden Kent, labor	1 00
Ipswich Mills, repairs	3 75
Municipal Lighting Asso., dues	10 00
Dustbane Mfg. Co., supplies	1 85
American Bank Note Co., note refund coupons	25 00
Geo. B. Brown, supplies	7 20
The White Company, supplies	98
Blaisdell Express Co., express	18 20
R. L. Purinton, supplies	84
J. T. Hood, auto	1 85
A. J. Brennan, repairs	54
Total	\$16,012 68

NOTE PAYMENT

Notes paid by Treasurer	\$5,750 00
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INTEREST

Interest paid various parties	\$2,170 00
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JOBGING DEPARTMENT

R. V. Pettingell Electric Supply Co., supplies	\$35 85
Pettingell Andrews Co., supplies	85 14
Western Electric Co., supplies	210 21

Total	\$331 20
-------	----------

DR.

To bal. profits to	
Jan. 1, 1924	\$3,644.93
To material	389 21
To bills due	3 65
	\$4,037 79

CR.

By bills paid	\$331 20
By bills due Jan. 1,	
1924	31 44
By balance	3,675 15
	\$4,037 79

MAINTENANCE

DR.		CR.	
To bal. Jan. 1, 1924	\$23,179 41	By bills paid	\$42,325 91
To sale of current	44,364 20	Less old bills due	7,336 27
To sale of power	4,000 00	Notes paid	5,750 00
Rent of poles	280 00	Interest paid	2,170 00
Sale of gasoline	486 02	Coal on hand	
To miscel. receipts	640 12	Jan. 1, 1924	3,613 36
To amt. due miscel. bills	56 15	Balance	33,934 49
To coal on hand	3,672 27		
Rec'd street lights	10,834 00		
To amt. due current	7,617 86		
	\$95,130 03		\$95,130 03

ELECTRIC LIGHT LOAN

Held by	Amount	Rate	Date of Issue	No Notes	Matures
Chelsea Savings Bank	\$2,000	4	Oct. 1, 1903	2	1925-1926
Malden Savings Bank	2,000	4	Oct. 1, 1903	2	1927-1928
Holliston Savings Bank	1,000	4	Dec. 15, 1904	1	1925
State of Mass.	4,000	4	May 1, 1905	4	1926-1929
Cemetery Trust Funds	2,000	4	June 15, 1907	2	1932-1933
North Ave. Savings Bank	2,000	4	June 30, 1908	2	1934-1935
Malden Savings Bank	2,000	4	June 15, 1909	2	1936-1937
Ipswich Savings Bank	2,500	4	Dec. 30, 1910	10	1925-1934
G. A. Schofield	1,000	4	June 30, 1914	1	\$100 each year
Ipswich Savings Bank	3,500	5	July 1, 1919	7	1925-1931
E. E. Currier	3,000	4¾	Dec. 4, 1922	3	1925-1927
First Nat. Bank, Boston	20,000	4¼	June 5, 1924	20	1925-1934

\$45,000

1924

ELECTRIC LIGHT DEPARTMENT**Joseph T. Morton, Treasurer**

DR.		CR.	
To amounts received:		By paid:	
Commercial Light	\$34,733.24	Orders	\$53,628 49
Prepayments	341 75	Notes	5,750 00
Town Buildings	635 90	Interest	2,170 00
Jobbing	7 30		
Power	12,643 85		
Miscellaneous	2,268 40		
	\$50,630 44		
Street Lighting			
Appropriation	10,834 00		
	\$61,464 44		\$61,548 49
Bal. Jan. 1, 1924	8,656 40	Bal. Jan. 1, 1925	8,572 35
	\$70,120 84		\$70,120 84

The Treasurer has the following bills for collection:

Commercial Light	\$1,475 88
Town Buildings	79 69
Power	154 77
Miscellaneous	58 63
	\$1,768 97
Light Commitment Dec. 31	5,908 69
	\$7,677 66

MANAGER'S REPORT

I would recommend the Town appropriate \$11,014 for street lights for the ensuing year.

The following table will show the number of meters installed and the increased amount of current sold.

Year	No. of meters	Sale of current & power
1922	984	\$41,246 53
1923	1084	45,829 97
1924	1162	47,942 74

The next table will show the output at the station and distribution of same.

Total K W generated	694,350
Total K W accounted Commercial Light	299,619
Total K W accounted power	178,624
Total K W accounted street lights	97,445
Total K W accounted Auxiliary lights	8,880
Total K W accounted for	584,568
Total K W unaccounted for	109,782
Total K W generated	694,350
Loss .158%	

In submitting my report I desire to bring to your attention some things which I think should receive your consideration. I believe a thorough inspection should be made of our equipment at the station, the large engine and exciter need attention, as we are in a position at the present time to care for any emergency that may arise, or any repairs which may be needed. I think this can be done without any interruption in the service.

I would recommend that some change be made in our Street Lighting from our present multiple to a series system. In recommending this change I do not consider it necessary to make the change in one year, but to make a start and change a section of the Town at a time. I think if the change should be made, that when completed, the Town would receive much better service and the cost much less to maintain.

ARTHUR H. WALTON,

Manager.

COMMISSIONERS REPORT

To the Citizens of Ipswich:

The Municipal Light and Water Commissioners submit their annual report for the year ending Dec. 31, 1924.

WATER DEPARTMENT

The expenditures for the year 1925 are estimated as follows:

For interest payment	\$2,752 50
For general maintenance	11,000 00
For construction pipe line	3,000 00
For note payment	3,500 00
For hydrant service	2,250 00
	\$22,502 50

The Board recommends the amount of hydrant service be raised and appropriated from the tax levy, the balance be taken from the earnings of the Water Department.

On July 1, 1924, \$130,000 water debt was retired by the Sinking Fund, leaving a balance of \$33,525.90 in said fund and as the amount is sufficient to care for the amount due on Jan. 1, 1927, we would recommend no appropriation be made for the Sinking Fund. We wish to report that meters have been placed on all water services as recommended last year, the total of which will be found in the meter table.

The matter of more water storage has been considered by your Board and a number of propositions submitted to us by Engineers in connection herewith. It is our opinion that after

considering the plans and reports submitted, and as our auxiliary supply must come from Bull Brook, we believe steps should be taken to clear up a portion of Bull Brook valley first. Should this be done the Town would have to acquire the land, and we would recommend the Town obtain the land on and around Bull Brook for this purpose, the amount of land needed to be determined by the Board of Commissioners.

ELECTRIC LIGHT REPORT

The Board recommends that the Town appropriate for street lighting \$11,014.

There has been added during the year 15 new lights making a total of 845.

822 lamps at \$12.	\$ 9,864 00
23 lamps at \$50.	1,150 00
	\$11,014 00

We would recommend no appropriation be made to the Electric Light Department for town buildings as the various departments include in their budgets recommendations for the same.

We would recommend that the Electric Light Commissioners be authorized to use any unexpended balance in the operating account as they deem fit.

We wish to report that a transformer station has been installed on Mitchells Road as an auxiliary supply which if needed can be put in operation at a very short notice.

ARTHUR H. WALTON,
CHARLES A. MALLARD,
J. E. COLE, JR.,

Water and Light Commissioners.

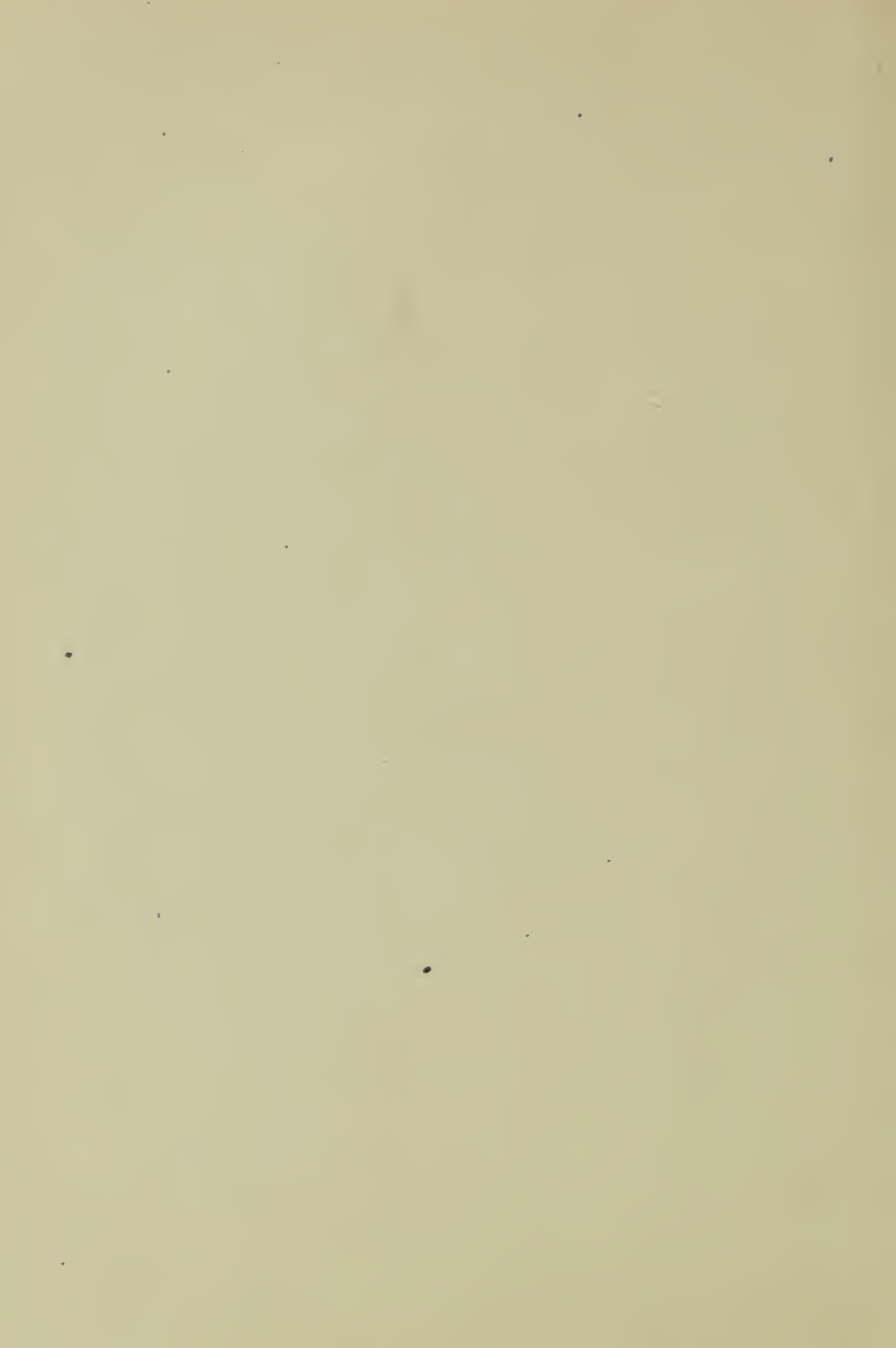
February 2, 1925.

AUDITOR'S STATEMENT

This is to certify that I have examined the books and accounts of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM, Auditor.

Ipswich, Jan. 19, 1925.



Town of Ipswich.

ANNUAL REPORT
OF THE
SCHOOL COMMITTEE



FOR THE YEAR

1924

Charles G. Hull, Printer
8 Cogswell Street, Ipswich, Mass.
1925



SCHOOL COMMITTEE.

DR. GEORGE E. MACARTHUR.....	Term Expires	1925
HENRY S. BOWEN.....	“ “	1925
FRANCIS WADE.....	“ “	1926
CHARLES L. LOVELL	“ “	1926
RALPH W. BURNHAM.....	“ “	1927
JOSEPH W. ROSS.....	“ “	1927

Organization.

Ralph W. Burnham.....	Chairman
George W. Tozer.....	Clerk
Dr. George E. MacArthur	School Physician
Martha J. Stewart, R. N., ...	School Nurse
George W. Tozer	Attendance Officer

Joseph I. Horton....Superintendent and Purchasing Agent
Office,Manning School Building
Office Hours.....School Days from 3.30 to 5.00

EDUCATION.

General Expenses.

Joseph I Horton, superintendent	\$3045 00
Geo W Tozer, clerk	400 00
Geo W Tozer, truant officer	300 00
Geo A Schofield & Son, printing	53 79
Chas G Hull, printing	391 00
Chas E Goodhue, P M, postage and box rent	25 08
Chronicle Pub Co, adv	12 40
Henry S Bowen, printing	41 00
New England T & T Co, telephones	175 19
Joseph I Horton, car fares	76 63
D A Grady, use auto	37 00
Ralph C Whipple, car fares	10 00
Katherine F Sullivan, car fares	5 00
E W Dodge, use auto	3 00
George W Tozer, taking census	100 00
George E MacArthur, M D, physician	540 00
American Railway Ex Co, express	29 34
Chas S Garrett, sundries	6 79
George Tibbetts, express	5 50
Dimond-Union Stamp Works, stamps	8 15

\$5269 87

Teachers' Salaries.

Ralph C Whipple	\$1652 00
Robert D Conary	2040 00
Helen J Blodgett	1370 00
E Margaret Allen	1520 00
Elizabeth C Ferguson	960 00
Helen N Damon	1450 00
A Erma Brown	1270 00
Catherine A Brown	500 00
Elizabeth V C Forrest	810 00
Martha E Martin	560 00
Ruth A Lord	1561 00
Sarah C Richards	680 00
Katherine F Sullivan	1500 00
Abby L Smith	1420 00
Gertrude R Sheppard	440 00
Winifred M Burns	420 00
Marion E Brown	720 00
M Gretchen Hamilton	1220 00
Adeline A Moulton	660 00
Elizabeth C Smith	750 00
Ruth C Duncan	660 00
Grace A Bowlen	1090 00
Lucy Ardell Kimball	945 75
Annie P Wade	1200 00
Constance Brady	600 00
Frances P Trussell	660 00
Althine L Hodgkins	1200 00
Elizabeth C Weare	1040 00
Emma A Knights	1002 75
Anne E Friend	1070 00

Annabel P Charles	998 00
Amy Stanford	979 00
Margaret T Reilly	1000 00
Mildred M Parker	335 50
Alice D Moran	1200 00
Ethel M Archer	1100 00
Ruth F Joyce	1076 00
Sara G Houghton	648 00
Augusta A Grenache	1170 00
Lena J Atherley	1100 00
Belle D Rogers	1100 00
Mary J Goodwin	1200 00
Abby Fellows	330 00
M Lucia Waite	660 00
Nellie T Smith	1500 00
Winnifred Millard	690 00
Carrie B Ladd	600 00
Martha J Stewart	1000 00
Arthur H Tozer	900 00
Maude C Whipple	166 00
Hilda M Schofield	158 00
Arthur W Gould	928 46
Hattie W Brown	238 00
Priscilla Black	244 00
Phyllis M Gaines	460 00
Blanche L Oxner	420 00
Azalia I Hodgkin	315 00
Eleanor A Wass	440 00
Marion F Whitney	440 00
E Benjamin Currier	480 00
Emily J Gove	420 00
Irma T Gilman	420 00
Helen I Wright	420 00

Kathleen Harrigan	360 00
Frances D Cogswell	230 00
Ethel G Jahnke	400 00
Lelia Ross	420 00
Florence A Hosmer	400 00
Kathleen E Hinkley	315 00
Violet L Hawkins	100 00
Roseltha Witham	187 50
Ethel Trask	7 00
Mrs James Merson	2 00
	\$56,522 96

Evening School.

A Erma Brown	\$40 00
Amy Stanford	38 00
Katherine F Sullivan	38 00
Nellie T Smith	40 00
Ruth C Duncan	18 00
	174 00

Text Books and Supplies.

J L Hammett Co	\$791 96
Warwick & York, Inc	96 25
Edward E Babb & Co	197 08
The Macmillan Co	108 89
Ginn & Company	789 13
American Book Co	166 37

The School Arts Magazine	6 00
The Atlantic Monthly Press	2 17
F M Ambrose & Co	38 66
Asia Publishing Co	5 00
American Nature Asso	20 00
Dept Public Instruction, Mich	5 00
Doubleday Page & Co	21 75
D C Heath & Co	108 14
Pan American Union	10 45
Benj H Sanborn & Co	71 96
Charles Scribners' Sons	7 86
Little Brown & Co	34 20
A Flannagan Co	3 14
Business English Pub Co	18 75
World Book Co	6 00
Allyn & Bacon	16 95
G P Putnam's Sons	6 37
Harvard University Press	2 50
The Palmer Co	12 21
Dept of Education	64 00
Houghton Mifflin Co	29 94
Marshall Jones Co	16 67
Keystone View Co	2 32
Oxford University Press	4 53
Charles M Lamprey	6 00
Silver Burdett & Co	1 37
The National Geographic So'y	9 00
Small Maynard & Co	1 39
The Gregg Pub Co	42 87
Barnes & Noble	170 19
F J Barnard & Co	290 26
South Western Pub Co	14 22
The Literary Digest	2 40

McIntosh Pub Co	38 69
The Outlook Co	23 40
Div University Extension	90 00
Eldridge Entertainment House	2 00
The Gregg Writer	11 00
Dowling School Supply Co	264 60
Kenney Bros & Wolkins	67 51
Harris & Gilpatric	128 23
Wadsworth Howland & Co	19 99
A J Wilkinson & Co	20 86
John W Goodhue Corp	9 83
Manzer & Damon	14 85
Chas S Garrett	7 64
N J Bolles	42 66
Hiller Co	23 24
Wm G Horton	2 50
Newman's Department Store	19 45
Titcomb & Co	63
A C Damon	1 05
J E Lombard	1 80
C S Tyler	1 58
Burroughs Adding Machine Co	4 50
B J Conley	4 25
Oliver Ditson Co	149 66
The Three Millers	13 75
Neostyle Sales Agency	38 65
F E Wood	24 67
Ipswich Mills	3 00
W M Welch Mfg Co	12 70
The Boston Music Co	1 59
Doe & Ingalls Inc	57 58
B & M R R	26 66
Underwood Typewriter Co Inc	30 00

Remington Typewriter Co Inc	5 00
Royal Typewriter Co Inc	227 50
Dennison Mfg Co	2 90
Blaisdell's Express	19 35
Slate Bros	1 45
F J Scotton	1 00
Peatfield Express	3 85
	\$4621 52

Tuition.

City of Beverly, School Dept	\$194 00
	\$194 00

Transportation.

W E Garrette, Jr	\$725 00
D A Grady	1500 00
F E Wood	515 00
W K Chapman	315 00
E W Dodge	235 00
Michael Phelan	135 00
	\$3425 00

Support of Truants.

County of Essex	\$151 42
	\$ 151 42

Janitor Service.

Fred B Saunders	\$1318 00
John S Kimball	1040 00
George W Tozer	400 00
I E B Perkins	450 00
Wm F Rutherford	150 00
Mary E Saunders	126 00
Wm J Wallace	212 00
Ella M Wells	38 40
Gertrude J Riley	48 00
Ethel Bailey	100 00
	\$3882 40

Fuel and Light.

George Fall	\$232 11
A H Peatfield	411 35
Chas L Lovell	189 07
Lathrop Bros	253 00
Coastwise Coal Co	347 45
Miller Coal Co Inc	181 25
Electric Light Dept	84 37
Boston & Maine R R, freight	992 00
Wile Bros, cartage	271 75
Philip Ewing, labor	19 25
Harry Saunders, labor	15 50
Ipswich Gas Light Co, gas	46 76
Electric Light Dept, light	291 96
	\$3335 82

Buildings and Grounds.

A W Gould, carpentry	576 50
Manzer & Damon, carpentry	54 76
E Benj Currier, carpentry	109 50
George Hayes, plumbing	68 33
W H Rand, plumbing	184 94
A J Brennan, plumbing	94 12
R L Purinton, plumbing	87 14
Austin L Lord, masonry	657 57
Harry E Rhodes, painting	315 13
Canney Lumber Co, lumber	242 77
Pitman & Brown Co, lumber	28 22
Reformatory for Women, flags	50 68
C F Chapman & Son, sundries	29 42
Mass State Prison, brooms	102 54
Ryan & Buker, sundries	24 53
Standard Oil Co of N. Y, sundries	16 47
Water Dept, water	354 27
Masury-Young Co, paint	17 75
Joseph A King, repairs	5 35
J J Merrill, repairs	5 50
John W Goodhue Corp, sundries	153 72
Samuel C Gordon, trucking	75 75
Walworth Mfg Co, sundries	7 00
Angus I Savory, sundries	7 63
Hooper Snow Shovel Co,	5 50
Howard Blake & Son, sundries	33 86
Standard Electric Time Co, repairs	10 77
Sullivan's Drug Store, sundries	1 20
Doe & Ingalls, inc. sundries	66 93
A F Foote, Comm'r, inspection	2 00
Clarence J Dupray, repairs	64 85

C A Mallard, repairs	40 96
F C Sheldon Slate Co, sundries	333 13
Stanley Jaslovich, cleaning vaults	\$12 50
F R Schaller, care of pianos	18 25
F E Wood, trucking	33 32
Chas L Lovell, cement	7 20
Frank Klos, labor	3 50
A J Wilkinson & Co, sundries	1 26
L J Wood, grading	152 52
United Sweeping Comp Corp, dustbane	23 25
	\$4080 59

Furniture and Furnishings.

Edward E Babb & Co, supplies	\$749 97
Kenney Bros & Wolkins, supplies	300 25
A C Damon, supplies	24 45
Boston & Maine R R, freeght	81 47
N Jodoin, clock repairs	14 35
J L Hammett & Co, supplies	3 85
	\$1174 34

Diplomas and Graduating Exercises.

Rev Frederick T Kenyon, services	\$25 00
Martin Diploma Co, diplomas	68 70
Newman's Department Store, supplies.	21 26
	\$114 96

Insurance.

Geo A Schofield	\$102 40
Damon & Damon	167 40
The Barker Agency	46 40
Geo A Schofield & Son	167 40
	\$483 60

Miscellaneous.

Hayden Costume Co, rent of costumes	\$ 25 00
Wright & Ditson, baseball uniforms	100 00
	\$125 00
Total Expenditures	\$83555 48
Unexpended balance	66
	83556 14
Appropriation	83000 00
Appropriation unpaid 1923 bills	554 92
Balance from 1923	1 22
	\$83556 14

Receipts for the Year.

Comm of Massachusetts, Income Tax	\$8770 00
Town of Rowley, Tuition	4101 82
Comm of Mass, Vocational Education	178 75
Telephone refunds	36 63
Sale of old books, etc	27 00
	\$13114 20

Payne School Repairs.

Manzer & Damon, carpentry	\$ 581 02
Harry E Rhodes, painting	225 25
Austin L Lord, masonry	61 49
Total expenditures	\$867 76
Unexpended balance	132 24
	1000 00
Appropriation	\$1000 00

Cogswell School Repairs.

Manzer & Damon, carpentry	\$714 60
Harry E Rhodes, painting	225 25
Total expenditures	939 85
Unexpended balance	60 15
	1000 00
Appropriation	1000 00

Manning School Repairs.

J E Greene, carpentry	\$1437 65
Reuben Andrews, painting	1095 30
Chas L Lovell, cement	3 60
Total expenditures	\$2536 55
Unexpended balance	963 45
	\$3500 00
Appropriation	\$3500 00

Distribution of Pupils In the Ipswich Schools By Grades and Ages

AGES

Grade	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Total
1	<u>73</u>	<u>87</u>	<u>46</u>	8													214
2	<u>1</u>	<u>51</u>	<u>65</u>	<u>31</u>	4		1										154
3		<u>13</u>	<u>32</u>	<u>80</u>	<u>43</u>	17	9	4				1					199
4				<u>20</u>	<u>55</u>	<u>51</u>	<u>16</u>	<u>10</u>	2	1							155
5			1	8	<u>29</u>	<u>41</u>	<u>27</u>	<u>20</u>	9	5							140
6					<u>10</u>	<u>26</u>	<u>36</u>	<u>30</u>	<u>16</u>	5	2						125
7						<u>10</u>	<u>22</u>	<u>38</u>	<u>26</u>	<u>20</u>	5	3					124
8							3	<u>21</u>	<u>30</u>	<u>26</u>	<u>14</u>	4		1			99
9							1	<u>11</u>	<u>24</u>	<u>34</u>	<u>30</u>	9	4				113
10									4	<u>13</u>	<u>14</u>	<u>13</u>	<u>11</u>	1	1		57
11										1	<u>11</u>	<u>23</u>	<u>14</u>	6			55
12											3	<u>8</u>	<u>8</u>	5	1	2	27
13													<u>1</u>			2	3
	74	151	144	147	141	146	115	134	111	105	79	61	38	13	2	4	1465

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES FROM 1916 TO 1924.

Grade	1916	1917	1918	1919	1920	1921	1922	1923	1924
I.	130	164	161	180	210	212	198	223	214
II.	117	121	144	159	201	199	184	165	154
III.	123	110	117	127	140	144	174	195	199
IV.	87	114	120	83	130	136	147	130	155
V.	81	80	104	133	107	166	134	127	140
VI.	65	93	75	94	134	111	148	127	125
VII.	77	60	63	82	90	117	131	110	124
VIII.	66	68	49	53	55	59	87	104	99
IX.	80	80	75	64	52	69	71	76	113
X.	58	43	37	39	47	37	52	60	57
XI.	37	36	27	32	25	33	32	33	55
XII.	34	27	28	26	25	21	32	28	27
Post Graduate					3	3			3
Totals	975	996	1000	1072	1219	1307	1390	1378	1465
Annual Increase		21	4	72	147	88	83	12	*87

*Increase.

COMMITTEE'S REPORT.

To the Citizens of the Town of Ipswich:—

The citizens of the town of Ipswich, from year to year, are taking greater interest in their schools, and this more fully in the year just past. Your committee, your superintendent, your teachers, and your scholars have noticed this, and the spirit of the schools has been thus quickened. The spirit of the schools is gauged by the interest you show. You quicken it or you dampen it by your interest or the lack of it. The school is you. You show what you are through your school. If you think you are much, show it through the school. There is no better way to get the joy, the thrill of something worth while than to quicken the spirit of the school.

Your committee, during this year past, has found out that it is your wish to keep the neighborhood school for the little ones of the first, second and third grades. We have found out that the parents of these little ones do not care to have them too far away from them; that they are glad to know their little ones are nearby; that the way being short is not so full of perils as a longer way; that if need be they may go with them, without loss of much time to themselves; that should storm arise they may go with proper clothing for them; and that, in any event, the child is, in a sense, within easy reach of a mother's tender love and care. The parent knows the child. For five or six years it has been her constant care. She knows its strength, she knows its weaknesses. She knows all. She must know just about

where that child is at any given moment; she must know in just whose care it is. Hence the neighborhood school for the little ones is her choice.

The schools that are neighborhood schools are as follows: Linebrook, Wainwright, Dennison, Warren St., Cogswell, the Payne Group, and Burley. These buildings are well situated to serve their respective neighborhoods. In the programme your committee has mapped out, we would dispense with the Warren St. Building. The Burley School is in fine condition. (But little is needed to be done there.

If you will refer to our list of repairs that has been done during 1924, and to the list for repairs to be done in 1925, in the other neighborhood school buildings, and then make it your duty to visit these various schools you will then form a good idea as to their physical condition, and will see wherein they need fixing. This will then place you in a good position to judge whether the amount we ask you to spend on your buildings for the coming year is justifiable or not.

Under present conditions we believe the Cogswell School, the Dennison, the Payne Group and the Wainwright have not outlived their usefulness. We believe that structurally they are still good buildings, and with a little more outlay, as outlined, will serve the town well for some years to come as neighborhood schools. That, of course, is for you to decide, but you may take our suggestion for what it is worth, for it is presented to you for your decision after much careful study.

These neighborhood schools, all of them, are overcrowded, and the enrollment is increasing. We propose that the overflow be placed into the Winthrop School, and if the Warren School is abandoned, to place those pupils into the Winthrop School also.

The Junior High, now in the Winthrop School, we suggest would go into the Manning Building, which is our present High

School, and the High School pupils would then be without a roof or out-of-doors so to speak. Now we are right back where we were in 1921 when we recommended the purchase of the County Property on Green St. (page 18. Report of 1921), as a possible location for a school, and again in 1922 (School Report page 18, 1922), when we again urged the Town to appoint a committee to investigate this property on Green St. "at once before it is too late." Again, (page 16 School Report 1923) we called your attention to the "acquired property" on Green St. as an eminently fitting location for a High School.

You appointed a committee of six to investigate the school situation in Ipswich and to report their findings. Your school board has seen this report and is unanimous in endorsing it with the exception of Mr. Ross who, though not opposed to it, desires more time to consider it.

This report of the committee of six is in line with the recommendations of your board as shown in the school reports for the years 1921, 1922 and 1923.

Your committee wish to thank the parents and all others who have shown interest enough to visit the school during the past year. We especially wish to thank and praise the Parent-Teacher Association for their good work and helpfulness and to encourage them in their splendid undertaking which can not fail to aid the school. We hope all citizens will read the Superintendent's report in which the educational phase of our schools is well set forth.

Especially do we hope the interest manifest by all during the past year will be kept up and be increased, for it is by team work that the best may be gained. We are all working for the same end; namely the good of the schools. For it is through the school chiefly that the spirit of the town is kept up. Let us all work for this end, that Ipswich may be proud of its schools, and let us set up and maintain a standard that will be

well worthy of us to the extent of our purse without overdoing.

During the year 1924, the following has been done to the school property:

WAINWRIGHT SCHOOL.

Boys toilet repaired.

DENNISON SCHOOL.

Walls and ceiling of upper classroom washed and painted. New fire escape built, 1924-1925.

COGSWELL SCHOOL.

New sanitary system installed. Additional room and cesspool built to accommodate same. Walls and ceilings in both class-rooms washed and painted. Desks resurfaced.

PAYNE GROUP.

New sanitary system installed. Rooms altered to accommodate same. Cesspool built. One chimney on each building re-topped. Walls and ceilings in three classrooms washed and painted.

BURLEY SCHOOL.

Grounds graded. Trees planted.(See Supt. Report.) Abutment built to secure better drainage. Furnished and opened additional room in basement to provide for increased enrollment in fifth grade in this neighborhood. Desks resurfaced. Shrubbery planted.

WINTHROP SCHOOL.

Grounds resurfaced about entrances. Fifteen feet new brickwork added to chimney. Repaired outside entire building necessary for painting. Painted entire building, two coats, out-

side. Constructed new dressing room and built new entrance from outside for various athletic activities. Changed doors for "safety first." Provided new window shades for some of the rooms.

MANNING BUILDING

Repaired building outside necessary for painting. Painted entire building, two coats, outside. Built new entrance platform of concrete in front vestibule. Relaid new floor in three classrooms, corridors, anterooms and recitation rooms. Placed new treads and risers in main stairway where necessary. Raised and relaid new floors in rear vestibule and adjusted doors to meet conditions. Provided new partition in drawing room. Provided new screens for stage and for exhibiting drawings. Installed new slate blackboards in three large classrooms. Provided and installed eighty new chair desks for new classroom in the assembly hall on third floor. Provided and installed large new cabinet in the office of the Superintendent to facilitate the filing of various papers.

Your committee would be pleased to have you visit the various schools, to see what has been done, especially to the Cogswell and the Payne Schools. As more must be done to both these schools and to other buildings, by visiting them you would learn first-hand their condition, and be able to act more understandingly as occasion may require.

Your committee will now point out to you what should be done to the various buildings and grounds in 1925.

WAINWRIGHT SCHOOL.

Building should be shingled. Outbuilding should be put into good shape and new sanitary system installed. Rear exit should be made and outbuilding connected with main building. Walls and ceiling should be washed and painted throughout.

DENNISON SCHOOL.

New sanitary system should be installed as in the Cogswell school, thus eliminating a bad fire hazard, saving in water bills and in heating. Walls and ceiling in down stairs classroom should be washed and painted. Window shades are necessary for both classrooms. The heating plant is entirely inadequate for heating both classrooms to the extent that the efficiency of the school work is greatly impaired. This should be remedied before another fall. Slate blackboards are needed badly, but we can get by with the old ones for another year.

WARREN STREET SCHOOL.

If this school is to be continued much needs doing to it. Our recommendation, however, does not provide for the continuance of this school.

COGSWELL SCHOOL.

This school building must be shingled as soon as possible. Slight repairs and painting should be done to both entrances, both upstairs and down. Doors should be repaired, and new thresholds put in.

PAYNE GROUP.

The larger building must be shingled as soon as possible. The roof has been patched and re-patched. Its no use to do over ceilings and have your roofs leaking. Many new window sashes should be put in, and others reglazed. Storm windows should be provided for the Linebrook Street side. This would make the rooms far more pleasant and comfortable in severe weather, and cause a saving on your coal bills. Desks should be resurfaced and several chairs repaired. A little painting is necessary to both buildings both inside and outside.

BURLEY SCHOOL.

Boundary lines of this school grounds should be definitely established, thus removing all controversy with abutters.

WINTHROP SCHOOL.

A set of new grates for the boilers should always be on hand in event the old ones should give out. New grates cannot be secured in less than two weeks time, so you see both your school buildings, the Winthrop and the Manning, would be cold in case of a break-down to the grates, with none to take their place short of two weeks. Window shades should be provided in rooms not already supplied. Desks should be resurfaced, and many chairs and settees repaired. Electric lights should be installed in some rooms. Walls and ceilings should be washed throughout entire building.

LINEBROOK SCHOOL.

Windows should be reglazed. Floor relaid. Two electric lights installed.

MANNING BUILDING.

A storm porch should be provided to the entrance to basement, immediately to the left of the main entrance steps. Various turnings for the balustrades of the stairways should be provided, and other minor carpentry work to stairways as a "safety first" measure should be done. Your floors in the assembly hall are in very bad condition after fifty years use, and so also are your ceilings, caused by leaks in roof which should be fixed. Ceilings in basement and laboratory should be painted. Expert advice from a plumbing engineer is required relative to the return water pipe in the heating of this building. A new fence should be

provided along the line of your property and the Manning Street abutters.

The repairs mentioned above are those that your committee, after careful investigation, would advise you to have done during 1925.

There are many other things that we could tell you about, which we will not at this time, for they are not so urgently needed as the things we have brought to your attention. We feel that you wish your school buildings and grounds to be in good shape, wholesome, sanitary and comfortable at least, and we know you will gladly provide for the same.

Your committee is ever willing to undertake anything you wish. We will gladly fulfill our obligations to you in our best manner. It is quite necessary, however, that we know your mind, that we may fulfill our part. We trust you will make clear to us your desires.

Budget for 1925.

General Control	\$ 5375 00
Teachers Salaries	60000 00
Evening School	250 00
Text Books & Supplies	6000 00
Tuition	500 00
Transportation	3450 00
Support of Truants	175 00
Janitors	4000 00
Fuel	3500 00
Light	500 00
Buildings & Grounds	6000 00
Furniture & Furnishings	2000 00
Diplomas & Graduation	150 00
Insurance	1309 00

Athletics	500 00
Miscellaneous	200 00
Total	93909 00

Respectfully submitted,

RALPH W. BURNHAM, Chairman
DR. GEORGE E. MacARTHUR
CHARLES L. LOVELL
FRANCIS C. WADE
JOSEPH W. ROSS
HENRY S. BOWEN

School Committee of Ipswich.

SUPERINTENDENT'S REPORT.

To the School Committee of Ipswich, Mass.,
Gentlemen:

The twenty-third annual report coming from the office of the superintendent of schools, and the ninth from the present incumbent, is herewith submitted for your consideration. At the last meeting of your committee, when the length of the annual report was under discussion, the consensus of opinion seemed to be in accord with the general practice of the day of making the same as short as possible.

The reasons governing such action may be summarized as follows:

1. The financial statement, which will be given in full, always claims the largest share of attention.
2. The cost of printing will be considerably reduced.
3. The needs and progress of our schools may be learned at first hand by frequent visits by the parents and others interested. Seeing is believing. No written or verbal report by any school official can begin to compare in actual value with the knowledge gained by personal inspection. The best things in a school cannot be described—they must be sensed.
4. The requirements of the law will be just as fully satisfied with a shorter report as with a more extended one.
5. Nobody reads it.

Number five will give you some idea of the overflowing zeal (?) with which the superintendent undertakes the task. Hence, we shall discuss a few specific matters in a very general way and leave many others, of which you have been fully informed, to be presented by your committee that we may have in clear cold type something that will indicate a plan or outline of your general policy.

Enrollment.

As may be seen from the enrollment tables, to be found on pages 16 and 17, a larger number of pupils are in the public schools of the town today than ever before in its history. Of the 1465 enrolled since September, 1416 are in actual membership at the present time. Taking the enrollment of last year as a basis, there has been a net gain of 87 pupils—more than enough to fill two large class rooms. When we consider the limited accommodations of a year ago, it will be seen that to house this additional number has been a problem of no small proportions,

and could be accomplished only by the sacrifice of space that was held exclusively for other purposes.

The assembly hall on the top floor of the Manning Building—the only one we had in our whole school system—was given up to accommodate the largest freshman class that ever entered the high school. A lower room of the Burley School was furnished throughout to provide for an overflow of mixed fourth and fifth grade children. This room had been used previously as a play-room for the smaller children during stormy weather. We had no choice in the matter; the assembly hall and the play-room—both much needed adjuncts in any school system—were given up to serve other and more necessary purposes.

There is another feature of our enrollment, not to be found in the table, however, that should be brought to your attention. It is an item of no small political and social interest and should fill us with confidence for the future. And that is the large number of children of foreign parentage that are in our public schools. I feel that it is not realized or generally known that more than fifty per cent. of our school population is composed of such children. We have one school in which this class of children is about eighty-five per cent, of the total number enrolled in that building. Our schools are drawing their pupil supply from fifteen different nationalities. Poland, Greece, Russia, Denmark, Sweden, Switzerland, France, Italy, Portugal, Scotland, England, Ireland, Nova Scotia and Quebec—each is contributing its quota to this heterogeneous gathering, and the public schools are taking care of them all. The harmonious and friendly relations existing among these children is not only most gratifying but is truly inspiring. It should fill us with hope and give us courage to go forward.

There is very little quarreling and fighting among them now—far less than in the good old days (?) when every child was supposed to be able to trace his ancestry back to the Mayflower.

Faults they have, to be sure, but who is without faults?

The power which exists in our public schools to unify and bring into conformity all these different racial traits and characteristics is a splendid tribute to the lofty ideals, the high purpose, and efficient work of our teachers. For let it be understood, that these results come not by observation alone, but are achieved only by well-planned, concerted, and persistent effort on the part of those engaged in this humanizing work. No opportunity to give expression to our sympathy to those in trouble or sorrow of any kind among the school children is ever neglected or allowed to pass unimproved. Occasions of sickness and death are always noticed by gifts of flowers or letters of condolence to the afflicted ones, and this too without discrimination of race, or creed, or social standing. Everything is conceived and carried out in the spirit of true democracy, and we are pleased to say that the results of these beneficent efforts are being more and more apparent each year.

There is another phase of our educational program that should come within the scope of your deliberations. Call it an opportunity or an obligation as you may. It is a matter of the deepest significance to each and every one in this community, and demands the most careful consideration and treatment. Here, too, is a condition that has not been realized or known to any of us until very recently.

To bring the matter before you in its organized form, let me quote a few statistics that have been compiled by one of the large insurance companies of New York City. There are in Ipswich

2131 native born of foreign and mixed parentage

2182 foreign born

1699 non-citizens, and

482 persons, over twenty-one years of age, who cannot write in any language.

To any one having the least regard for the social and polit-

ical welfare of this community, the conservation of our institutions, or the safety and stability of our form of government, these figures must present a most urgent appeal. This is not a theory but a real condition. It is a matter that calls for consideration and adjustment along the lines of the most enlightened experience and wisely directed effort; or else we shall suffer the consequences of our indifference and neglect.

The first two items of the list give us but little concern. The public schools are already doing something to remedy this condition. But when we realize that the number of non-citizens is more than one-fourth of our entire population, and is almost equal to the number of our registered voters, it would seem that some concerted action toward the education of these people as to the duties and responsibilities of citizenship should be undertaken at once.

It is a large contract for any single department to undertake unless it can have the moral and financial support of other organizations that have equal interest in the progress and uplift of this community. The accomplishment of such a task requires time, money, effort, and brains. But if out of this number we can succeed in building up one thousand self-respecting and law-abiding citizens, no one will be able to accuse us of failure in the line of duty, nor will this community be the poorer for such an expenditure.

The greatest obstacle to be overcome in any line of effort is ignorance. We find this to be true in every situation in life, and this statement gives the crux to the whole situation.

Nothing is settled until it is settled right; and the only right settlement admissible here is through the channels of education—physical, mental, and moral—and the whole community should have a part in this work.

The middle West furnishes many examples of what has been successfully accomplished in the line of the Americaniza-

tion of such groups. The State itself offers substantial assistance as may be seen from the following:

Massachusetts Legislation for Adult Immigrant Education.

Chapter 69, General Laws, Sections 9 and 10. Amended May 27, 1921. Revised Form of Chapter 295, Acts of 1919.

Section 9. The department, with the co-operation of any town applying therefor, may provide for such instruction in the use of English for adults unable to speak, read, or write the same, and in the fundamental principles of government and other subjects adapted to fit for American citizenship, as shall jointly be approved by the local school committee and the department. Schools and classes established therefor may be held in public school buildings, in industrial establishments or in such other places as may be approved in like manner. Teachers and supervisors employed therein by a town shall be chosen and their compensation fixed by the school committee, subject to the approval of the department.

Section 10. At the expiration of each school year, and on approval by the department, the commonwealth shall pay to every town providing such instruction in conjunction with the department, one half the amount expended for supervision and instruction by such town for said year.

To allow this condition to continue, when the remedy is known, would be a blot on our escutcheon, and a smirch on the good

name of our town. It would always be pointed out as a striking evidence of our indifference and short-sightedness, and, good friends, what of the future?

These people are ambitious and desirous to learn. Many of them have already taken out their "first papers" and many of them have requested the privilege of further instruction through the evening school. This we were obliged to deny them this year on account of lack of funds. Let us hope that this extreme and urgent need—and it is mutual—may arouse the leaders of our organizations to make a united effort in meeting this great civic and moral obligation.

Changes of Teachers.

The changes in our teaching force this year have been the largest within my experience. Most of them were made solely for financial reasons. We started the schools in September with eighteen new teachers. Now, if you will allow fifteen per cent as the average loss in efficiency arising from a change in teachers, you will have some idea of the loss entailed by this change.

If other communities will pay from \$150 to \$450 more than we can offer them, we must expect to lose our teachers. In one instance—that of the supervisor of drawing—I am informed that she is getting nearly double the sum received here. There is but one result growing out of this practice—loss in the efficiency of our schools.

We might cover pages with graphs and diagrams, showing salary schedules of other towns, or of the state, or of the nation as a whole. We might say that but a fraction of the amount spent for pleasure would more than quadruple the total expenditures for education. We might show that the money spent for

tobacco and chewing-gum alone would amply meet all the educational requirements of the whole country. Still, all this would be of doubtful value, if not utterly futile.

The gauge and measure of a community's appreciation of educational opportunities is reflected in the amount devoted to school purposes and especially to the item of salaries. Would it not seem probable that parental regard for the well-being of children would be strong enough to hold our best teachers at current rates? Are not the school children of this community just as deserving as those of other places? Shouldn't they be given a fair and equal chance? Are we so unmindful of the possibilities for distinguished service that may be locked up in some one or more of these children? What shall be our answer?

The great outstanding need of this department today is the adoption of some reasonable salary schedule by which the best teachers would be assured of a reasonable increase of salary with each additional year of service. There should be no minimum, and only a nominal maximum. This would give the necessary range to school authority, and every advancement in salary should be based upon merit alone. With such an assurance and incentive to good work, we might be able to retain more of our good teachers and so build up an excellent teaching force of whom we might well be proud. What incentive or encouragement has a teacher for professional improvement, or to do a better grade of work, who after three or four years of successful effort, receives no more salary than at the beginning of her career? Yet we have them on our list today and it is as un-economical and wasteful as it is unjust.

Many of these teachers are taking supplementary courses of study; some of them are carrying all the financial burdens of the home and the family; others of them have been sick and their small savings have dwindled to the vanishing

point. Their salaries have been small, and the amount received from the retirement fund will be correspondingly low. Will not the good people of this town permit the more generous impulses of their natures to prevail and thus end a condition that calls for humane consideration?

Junior High School.

This school is still working under a severe handicap. The unfavorable conditions of last year have been intensified by a larger entering class. Lack of room still compels the pupils to move the settees from the corridors into one of the larger class-rooms several times a week. During other periods, the pupils are obliged to occupy the same settees in the corridor for regular class work, and comfort and best-grade work are both sacrificed by so doing.

The teachers are obliged to re-write their work upon the blackboards in different rooms to meet class requirements. The classes are large, the program necessarily heavy, and the number of pupil hours allotted to teachers are altogether too many. Not a few of the children, too, are obliged to hurry through their work and are acquiring slovenly habits of work and thought. The slower pupils cannot be given the amount of individual attention they should receive and so lose interest in their work.

Departmental teaching is not adapted to the requirements of wide variations of individual differences of mental capacity or of slower minds. All such pupils should be segregated and placed in small classes under the instruction and guidance of a single experienced and skillful teacher. Poverty of mental endowment or of home environment or of social standing should not debar such pupils from the best advantages the school can offer. For in many, many instances our very best type of citizens springs from this class of pupils. We need more room if

we are to meet our obligations to these children, and to secure better results for all.

Parents should see to it that more time and attention is given to home work. From one to two hours of steady, persistent effort will not be too much for home study to insure the regular advance from class to class in these two grades. A larger degree of co-operation between the parents and the teacher would be mutually helpful and, in many cases, add materially to the child's acquisition of knowledge and to the length of his school life.

Again, parents should realize more fully the unfortunate conditions under which the work of the school is being done. If they did so, criticism, and fault-finding, would be less, especially by those not personally interested in the matter except in the line of malicious gossip. Let it be remembered, too, that any adverse criticism of a teacher, or of her work, made within the child's hearing, reacts in a tenfold measure to the child's disadvantage and loss. Blame there may be, on one, or both sides, but there are better ways of making the adjustments than by doing so in the presence of the child himself. Let us not forget that the welfare of the child is the supreme object of all our efforts, and that time and patience and good sense by all the parties concerned are necessary for his fullest development.

The teachers in this school are working faithfully to fulfill their obligations to the children, and to meet the requirements of an overcrowded curriculum. Every year some new subject, or special phase of educational work is, by law, required to be taught. Not incidentally as in former times, but as something superimposed upon an already heavy course of study. What with the multiplicity of subjects to be taught, the added responsibility of training in character building and morals—once the function of the home—the teacher has no time to impress her personality nor to establish those friendly relations whose influence upon the children should be a lifelong power for good.

Each teacher should have a home-room, where the atmosphere and the genuine home spirit and influence might always be found. The last period of each day should be devoted to the teaching of those cardinal virtues of obedience, honesty, kindness, loyalty, and service to mankind; where an opportunity to study the lives of the best men and women might be given, and where the right emphasis upon ideals and character values might be placed: where the highest moral qualities, not only could be talked about, but where they could be driven home so thoroughly as to dominate the life and conduct of every pupil. Had we more room, then such training would be possible and could be required, but it is not possible under existing conditions.

There should be more time allowed for supervised study. Had we the room, the children could be taught how to study and to get for themselves something of value from the printed page. A larger measure of responsibility could be placed upon the pupil for the preparation of his work, and he could be held to a stricter accountability in the performance of his tasks. There would be less temptation and encouragement to get by than at present, notwithstanding all the efforts that are put forth for its prevention.

Unless more emphasis and attention are given to this feature of our work, the child will be absolutely helpless when he leaves school. He must be taught, here and now, how to interpret the written word, and to apply the knowledge so gained to the development of all his powers. Books are the heritage of the ages; but unless the child is taught how to make the best use of them, our sowing will be in vain and his reaping little indeed. Here is the key to all knowledge, all success; all service. Let us put it into his hands: but, first, let us teach him how to use it. No matter what our theories of educational procedure may be, the old maxim, "self-help is the

best help" still stands, and challenges contradiction.

A reorganization of this school, combining some of the features of the Winnetka System, could be easily made, and a larger opportunity for good work, and better work, by both teachers and pupils would thereby be secured. This community can ill afford to hinder or hamper the progress of this school. It is the school of the people, and serves the dual purpose of preparing for higher schools of education and for life itself. It is one of our most dependable institutions. It has always held, and will continue to hold, a large place in the respect and regard of all right-minded, straight-thinking people. Class distinctions and class consciousness have no place here. It is the true source of all democracy and plays an important part in the character of our civilization. Millions upon millions of boys and girls throughout the world end their educational careers in schools of this type. We make no apology for these graduates. Examine them, compare them; and then give your own unbiased opinion of the real, practical value of such school in accordance with all the facts.

No group of teachers anywhere is putting more time and energy and thought into their work than here in this school. They are doing as good and as thorough work as all the circumstances will allow. They know that improvement would come with better conditions; they are conscious of the handicaps under which they are working; they realize that some of these obstacles should be removed, and they feel it to the point of discouragement. I make my plea for this school, You, the school committee, have pointed out the way of relief. May the legal voters of the Town concur in your opinion, and give your findings the solidity of accomplished facts.

For further information in reference to this school, let me refer you to the report of its respected and worthy principal, Miss Katharine F. Sullivan.

Senior High School.

The school is to be congratulated for the position it already occupies in reference to the longer school day. This question is forcing itself to the front in many of our cities and towns at the present time, in response to the recommendations of the State Board of Education and of educators in general.

From an economic standpoint the shorter day is wasteful in the extreme and tax-payers as well as school men are justified in their opposition to such a program.

The management of school affairs is just as much a business proposition as it is an educational one. Would it be considered good business practice to allow your plant to remain idle the greater part of the time? What, then, shall you say of a policy that not only permits but enforces and prolongs this period of idleness? Is it economical or business-like? Could any business corporation meet its competitors on such a basis? We know it could not: failure would be inevitable.

But this is only a minor consideration of the question. The welfare of the youth of our community and of our land is vastly of more importance than any pecuniary features that the problem may present. To prepare for an intelligent, broad-minded citizenship is the chief function of the schools, and time alone is a factor of no small significance in the performance of that task. How much more we all could do if we had the time. He does most who employs his time to the fullest and wisest degree. Time is money, and it never returns to us. The wasted years are those that fill us with regret.

The custom of cities and of some other towns that still adhere to the single-session plan, is often urged as an example of "what they do in other places". But this is no argument. Such places may be under the domination of political leaders

who court this popularity for political reasons, by most of us fully understood. Others, still, may be controlled by social influences which refuse to recognize the rights and aspirations of those below themselves on the social plane; and this, too, in direct opposition to the best judgment and the settled conviction of those charged with the direction and guidance of the educational affairs of such communities. Does this provide equal opportunity for all, or is it a sop for the few? Whatever it may be, it is not conceived in the spirit of democracy, and should not warrant serious consideration by other and wiser communities. Moreover, the children in such communities have the privileges(?) of expensive private schools.

Do the great majority of our pupils enjoy the benefits of such social exclusiveness?

In other places still, especially in the large cities, where school accommodations are inadequate, the authorities are obliged to make use of this plan. In such cases necessity controls, and necessity knows no law. Surely, we do not want to follow this example. So much for what "they do in other places."

Every locality has its own peculiar, community needs that must be met in its own peculiar way. What will answer in one community will not suffice in another. Therefore, the practice of other communities, except in a general way, will not meet our local conditions, nor solve local problems.

Our present two-session plan was not adopted hastily, nor agreed to until all the factors entering into the situation had been gone over carefully and had been given deliberate consideration.

Under the old plan, pupils who failed in their daily work were obliged to return to school in the afternoon. And it frequently happened that teachers failing these pupils in the morning were assigned for afternoon work on some other day. The

pupils came back, usually, but as no teacher in their department was in attendance, there was nothing for them to do except to kill time. This they did to perfection, and systematically, too. Others found it more congenial to loaf around in the drug stores, the billiard saloons, or upon the street corners. Such practice is not conducive to scholastic attainments, and this was one of the factors that influenced the school authorities to make the change.

The matter of health was another issue to be considered. And this was decided, as may be supposed, without delay.

The children, too, were not being taught how to study - if they studied at all. They simply bluffed their recitations, and made them up by loafing. Many of them did good work; of course, but too large a percentage of them followed the routine as outlined in the foregoing.

Many of the teachers, too, were opposed to the change, and continued to manifest their disapproval for some time after the plan had received the sanction of the school authorities.

Since the adoption of the two-session plan, the school has grown both in numbers and in efficiency. We are sending more of our boys and girls to college and higher institutions of learning than ever before in the history of the school.

Our graduates are giving a better account of themselves, and the school spirit is growing stronger each year. The pupils are taught how to study, and are becoming more self-reliant. They are held more rigidly to their work, and assignments are receiving more personal attention. The pupils are studying under the eye and the direction of their teachers, and one hour of such work is worth more than any two under ordinary home conditions. Best of all, the wreckage here is extremely small. In our cities and in the larger high schools generally, a pupil failing in his work is dropped summarily. He gets little or no individual help from his teachers, and if he is not mentally equal

to the requirements, he gets no consideration and he passes out of school. In such schools the number of fatalities is far above what we are getting here. This is the crowning glory of every school system—to interest and save to the last one.

Our athletics, too, are a genuine help to the growth of the membership and spirit of the school. The taint of commercialism has not touched it, and all school activities are subordinated to scholarship. This is as it should be, and no member of the faculty nor member of the School Board has any desire to do as “they do in other places.” Our ambitions lie in other directions.

What I have said under the caption of the Junior High School in reference to the senseless criticism applies with equal force to the affairs of this school. All constructive criticism, all suggestions looking to the betterment of our school methods and practices, are entitled to and shall have a patient and a respectful hearing. The faculty and the school authorities have no sympathy nor patience with the idea that knowledge is to be gained without work. All experience is to the contrary, and when our pupils learn that success is dependent upon persistent, intelligent effort they are certainly facing the right direction. Scholarship is something more than a graduation; and, if the parents would co-operate more fully with the teachers in trying to impress this truth upon their own children, they would be rendering a most valuable service to the whole school. Let good common sense and experience be the guides of all our actions, especially in dealings with our youth, and success and happiness will surely follow.

May I refer you to the report of the principal of this school, Mr. Ralph C. Whipple, for a detailed account of what is being attempted and accomplished.

MANNING HIGH SCHOOL,

To the Superintendent of Schools:

It is with pleasure that I submit to you a report of the work of the high school for the past year.

In other years I have called to your attention the nature of the work we are trying to do in the high school. I could repeat much that was included in those previous reports that needs more definite consideration. I will, however, mention just a few of those problems that still confront the school.

Pupils are kept out of school for no legitimate reason. They are allowed to spend the evening in what they consider pleasure, coming to school the next morning tardy, sleepy, and unable to do the work of which they are normally capable. Pupils capable of preparing for college or other higher institutions are discouraged outside of school from taking work that prepares for college. The college demands regular definite work in a definite list of subjects, and if we hope to continue sending pupils to college, we must continue to meet the requirements. Our courses are outlined after careful study of the demands upon us, and it has been definitely proved that the average pupil can successfully carry four subjects a year, graduating in four years. The pupils interested in going beyond the high school can do work suitable for certification, but to prepare for college or normal school requires sacrifice and hard work. I sincerely feel that some of our pupils capable of this work are discouraged in the home, or at least not encouraged to do good work. Some pupils do not get their work done as readily as others, and if we expect those pupils to make a success we must help them, and this help necessarily comes outside of school hours. I do not wish to complain, for even though we have an occasional crit-

icism because a pupil is kept after school for work, I realize that with the exception of a very few cases, parents are ready to co-operate for the best interest of the pupils in the school.

In school, as in the community at large, there must be a certain amount of routine. Pupils must learn to think of others as well as of themselves; they must learn to think for themselves and discover means of gaining the desired result. I feel that our pupils do show a very decided gain in self-control and accomplishment from year to year.

The classroom work accomplishes much in the general development of the individual and, in addition, the associations, brought about in our athletics, school paper, entertainments, glee club, commercial club, and other school organizations give the individuals a chance to discover special abilities in leadership.

I will not go into detail in regard to our extra curricula activities, but I feel that there has been a very material development in our school athletic policy, and we have maintained, developed and added to our other activities.

School opened this fall with an enrollment of 253, and since that time two have entered the school. The class enrollment is as follows: Seniors, 27; Juniors, 55; Sophomores, 57; Freshmen, 113; Specials, 3.

The number in the senior class is small, but we lost only three from last year's junior class, and practically all of those in the three lower classes last June returned this fall.

Since the opening of school in September, five pupils have left school; three of those have moved from town, and one left to attend a special school. One unable to attend at the opening has recently entered. The spirit of the school is good and in general the pupils are happy in school.

Even though I realize my report must be short, I feel that I must call your attention to our graduates of last year and say

just a word in regard to those who have gone out in the last few years.

Last June, 26 were graduated and they are engaged at present as follows:

<i>Name</i>	<i>Course</i>	<i>Present Occupation</i>
George Bean	College	Harvard College
Jarvis Cartledge	"	Norwich University
Clarence Gould	General	Colby College
Christos Karigeanes	Commercial	Bentley School
Angelo Minichello	General	Northeastern University
Harry Saunders	"	General Electric
Edna Peabody	"	Salem Normal
Antoinnette Burns	"	Salem Normal
Zella Zuoski	"	Salem Normal
Dorothy Harrigan	"	Salem Normal
Vera Blaisdell	College	Posse Gymnasium
Madeline Chase	Commercial	Salem Commercial
Hazel Smith	"	Salem Commercial
Vera Morong	Commercial	Burdett College
Davida Perley	General	Peter Bent Brigham Hospital (Training)
Alice Scott	Commercial	A. J. Barton & Son
Margaret Hawksworth	College	Howard Seminary
Violet Levesque	Commercial	Ipswich Motor Co..
Lillian Brown	"	Ipswich Hosiery Shop
Evelyn Webber	"	Mill Office
Raymond Callahan	General	Titcomb's
Theo Boylan	"	Ipswich Mill
Charles Denningham	"	Ipswich Mill

Leo Fannon	“	Ipswich Mill
Wilmot Hall	“	Bixby's
Elwyn McCarthy	“	Ipswich Mill

Seventeen of the twenty-six are definitely going on with their education, four are making direct use of the commercial training in office work, and I feel confident that the remaining individuals of the class are interested in making some definite advancement.

I enjoy looking over the lists of recent graduates and finding in practically every case that the individual is making good in the line of work he planned for himself.

In general, the graduate of the high school has formed habits of industry, and even though I regret that any are deprived of a higher education if they have the desire for it I feel that all are profiting by their high school experience.

Many of the recent graduates of the school have visited us, and I assure you the kind things they say encourage us to go on as nothing else can. It is a pleasure, too, to talk with pupils who have moved from town and come back to call on us. I find for the most part that pupils are getting about the same credit for their work in the new school as they got here.

In general, our salaries are lower than teachers' salaries in other schools and we necessarily suffer for it. School opened this year with three teachers new to the work of Ipswich, and this means that some time is needed for adjustment. I do not feel that it is economy to keep our salaries so low that it is necessary to replace experienced teachers by less experienced teachers each year.

In spite of the handicap in starting the year with one third of the teaching force new to Ipswich, I feel that we were fortunate in securing the services of those who are so readily adjusting themselves to our conditions.

It is necessary only to indicate the number of our teachers who are taking advanced work both in their subjects and in general school problems. Mrs. Lord and Miss Martin spent their summer in study at Bates College, and the following are taking courses at the present time: Miss Blodgett, Miss Allen, Miss Catherine Brown, Miss Damon, Miss Martin, and Miss Erma Brown.

I feel that our teachers are making every effort possible to help the pupils in school, and even though we sometimes make demands upon the pupils that seem unfair, I think in most cases a close study of all sides of the question will show an effort to help the individual pupil.

We have 255 individual pupils to deal with, and these individuals have come from nearly as many different homes.

We can not expect and do not want them all to meet their problems in the same way, but it does seem very necessary for them all to learn that each is a part of an organization in school as he is in the community at large and must enter into those things that are for the good of the mass.

In conclusion, allow me to express my appreciation of the helpful interest shown in the school by parents and friends. Please accept my thanks for your sincere advice and consideration of our school problems.

Respectfully submitted,

R. C. WHIPPLE,

Principal.

FIFTIETH ANNUAL COMMENCEMENT OF MANNING HIGH SCHOOL

THURSDAY, JUNE 28, 1924.

Marching Song		<i>The Call of Duty</i>
	School Chorus	
Invocation		
	Rev. Carl H. Raupach	
Overture---"Mignonette"		<i>J. Baumann</i>
	School Orchestra	
Salutatory		<i>The Citizen's Military Training Camps</i>
	George Washington Bean	
Greeting to Spring		<i>Strauss</i>
	School Chorus	
Essay		<i>The Japanese-American Problem</i>
	Francis Jarvis Cartledge	
Mariquita		
	Glee Club	
Valedictory		<i>"Ad Astra Per Aspera"</i>
	Edna Carleton Peabody	
Address		<i>"If I Had Wings"</i>
	Rev. Frederick T. Kenyon	
Carnival Chorus (From La Tarantella)		<i>Jacobowski</i>
	School Chorus	
Presentation of Prizes		
Presentation of Diplomas		
	Ralph W. Burnham, Chairman of School Committee.	
Benediction.		
	Rev. Carl H. Raupach.	

GRADUATES

College Course

George Washington Bean	Vera Gertrude Blaisdell
Josephine Antoinette Burns	Francis Jarvis Cartledge, Jr.
Margaret Hawksworth	Zella Zuoski

General Course

Theo Harris Boylan	Raymond William Callahan
Charles Francis Wing Denningham	Edward Leo Fannon
Clarence William Gould	Wilmot Edwin Hall
Elwin Francis McCarthy	Angelo Minichiello
Edna Carleton Peabody	David Virginia Perley
Harry Melvin Saunders	

Commercial Course

Lillian Mabel Brown	Madeline Rita Chase
Anna Dorothy Harrigan	Christos Michael Karigeanes
Vera Gertrude Morong	Violet Rose Levesque
Alice Marguerite Scott	Hazel Louise Smith
Florence Evelyn Webber	

Class Officers

Francis Jarvis Cartledge, Jr.,	President
Edna Carleton Peabody	Vice-President
Anna Dorothy Harrigan	Secretary
Josephine Antoinette Burns	Treasurer

JUNIOR HIGH SCHOOL.

To the Superintendent of Schools,

Ipswich, Mass.,

Dear Sir:---

I hereby submit a very brief report of the Junior High School.

Our enrollment this year has again increased notwithstanding the fact that nearly one hundred pupils received diplomas at the graduation in June. Of this number thirty boys and girls were promoted into the Senior High school in February at the close of the second quarter. During the first two quarters these pupils did extra work, thereby covering most of the work outlined for the year.

Many of our pupils have not formed the reading habit. In order to inculcate this habit, reading table has been placed in one of the eighth grade rooms, where the English teacher has charge. Books have been donated by friends, and a set of fifteen volumes of the "World's Story" has been purchased by the school. Our library is growing slowly.

The first two months of the present school year we received the assistance of a teacher whose duty it was to help the boys and girls who, through absence or other cause were behind in their studies. This plan did not work out as well as anticipated, because of the lack of a recitation room where these pupils with their teacher might work by themselves. Accordingly the teacher was called to another school.

Physical training is conducted on the same general principles as in former years. During the fall term the Junior High

girls have very much enjoyed basketball in the yard after school.

The opening of schools for an evening session during educational week, proved as much a success this year as it did last, judging from the number of parents and friends who visited during the evening. During the year many parents have visited our schools quite regularly. This interest shown in our schools has been a source of satisfaction and encouragement as well as pleasure to teachers and pupils alike.

Our graduation exercises in June consisted of the dramatization of Longfellow's poem, "Evangeline", together with several musical selections. For the success of the graduation play too much credit cannot be given to the eighth grade English teacher who gave much of her time and energy to the preparation of the play.

Through the generosity and goodwill of many of our public-spirited citizens, the boys and girls have enjoyed several good times this past year.

Many of our boys were royally entertained at dinner by members of the Rotary Club. Last Spring this same club made it possible for most of our boys to enjoy a very interesting trip to Boston. In the boys' parade held the same week our boys won a prize of ten dollars which helped very much in the purchase of Victrola records for the school.

The Rotary Club was especially interested in the boys, but the ladies of the "Nature Club" manifested their interest in the girls. To them the girls are indebted for their delightful and instructive visit to Boston.

On the anniversary of the birth of Florence Nightingale the eighth grade pupils were invited to visit the Cable Memorial Hospital. Generous friends again loaned their automobiles to convey the pupils. Miss White, the efficient superintendent of the hospital guided them in a tour of the building, explaining many things to them. At school the pupils

wrote a story of their visit, The writer of the story best describing this visit received a prize of five dollars which was donated by another kind friend of the pupils.

The Problem-project method has been used to a great extent in all our teaching this year. In connection with this method the teachers make much use of the socialized recitation.

At the end of the school year a field day and an exhibition day are held. The work presented on these days is not especially prepared for the occasion.

The exercises and dances on Field Day are selected from those taught and developed during the year. This is also true as regards the exhibition work. Each teacher sends to the principal once a month sets of papers covering the work taught during the month in the various subjects. These papers are kept until the day of the exhibition.

In closing, allow me to state that in spite of the fact that we have been very much hampered for the want of a recitation room, the regular work of the school has steadily progressed under our efficient teachers.

Respectfully submitted,

KATHARINE F. SULLIVAN,

Principal

JUNIOR HIGH SCHOOL GRADUATION

JUNE 24, 1924

Programme

1. Prayer
2. Piano Duet Alice and Stella Ciolek
3. DRAMATIZATION OF EVANGELINE
 - Act 1. The Betrothal
 - Act 2. The Mandate
 - Music---"Ave Maria"
 - Act 3. The Embarking
 - Tableau---"The Bayou of Atchafalaya"
 - Music---"The Boatman's Song"
 - "Lead Kindly Light"
 - Act 4. The Search
 - Act 5. The Search Ended
4. Violin Solo Florence Bourque
5. Music---"On the Chapel Steps"
6. Conferring of Diplomas
7. Music---"The Star Spangled Banner"
8. Benediction

GRADUATES OF JUNIOR HIGH SCHOOL, JUNE, 1924.

Bronek Alhowek
Doris Arvanites
Thelma Bailey
Barbara Bickerton
Doris Bickerton
George Booth
Marjorie Bragdon
Joseph Carey
Stella Ciolek
Dorice Comeau
Evelyn Cummings
Clarence Dupray
Beulah Economopoulou
Mark Fannon
Charles Flewelling
Agnes Gallant
Christos Georgopoulous
Fred Hudson
Joseph Goot
Daniel Grant
Seymore Grose
Lois Hall
Arthur Harrington
Chester Hills
Lawrence Hills
Barbara Howe
Ruth Humphrey

Ruth Arthur
Harold Atkinson
Stanley Bennett
Courtney Bickerton
Anna Blunda
Florence Bourque
Ralph Burnham
Alice Ciolek
Theodore Ciolek
Francis Connor
Charlotte Dodge
Richard Durham
Robert Elwell
Hilda Fannon
Joseph Gaffney
Martha Georgekopoulou
Peter Gonis
John Goodhue
Elizabeth Gove
Esther Grant
Albert Hall
Frances Hardy
Lawrence Henley
Hartley Hills
Althea Howe
Myron Howe
Lydia Jodoin

Paul Jodoin
Frank Klosowski
Margaret Mackinnon
Henry Manzer
James Merson
Ruth Millard
Mary Patch
Glenna Pollard
Wilfred Poor
Dorothy Rand
Emily Saunders
Doris Scahill
Eleanor Sheppard
Fannie Sklarz
Nellie Sojka
Mabel Spencer
Ernest Stone
Arthur Saunders
Joseph White
Dorothy Willcomb
Irene Wolejko

William Karchonas
Charles Lampropoulous
Mary MacLeod
Mary McTernon
John Michon
Mona Monroe
Gertrude Phelan
Vernal Pollard
Richard Priest
Louis Saulnier
Allen Saunders
Gloria Scahill
John Sikora
Frank Smith
Clara Snelson
John Starsiak
Raymond Wile
Wallace Wile
Gertrude Whittier
Edmund Wolejko
Mary Zervas

DEPARTMENT OF HYGIENE AND MEDICAL INSPECTION

George E. MacArthur, M.D., Martha J. Stewart, R. N.
Supervisor. Nurse.

REPORT OF THE SUPERVISOR.

To the Superintendent of Schools:

The primary function of this department is to promote and conserve the health of the children in our schools. There are many problems to be met, and many angles of approach to these problems, so that constant thought and study are necessary to produce results.

It is only by comparing health conditions of today with those of years ago that one is able to realize how much higher the general standard of public health is than it was a decade ago. This higher standard which is general throughout the country is due in a large measure to the work done in the public schools and by other agencies, Federal, State and Municipal; and in the latter the work in the public school stands first.

Ipswich has an enrollment of more than fourteen hundred and fifty in her schools. It is safe to say that her population within the school age, 6 to 21 years, exceeds 2000. The population of the town probably exceeds 6500. There were 95 deaths in 1924. Eighteen of these were under one year of age. There were only four deaths among persons of school age, two of these were due to accident, and two to disease. These figures are taken from the vital statistics records of the town and are correct. Do they show something?

The work accomplished by the Dental clinic has been of great value in a health way. Much has been done also for the children as a result of notices sent to parents calling attention to defects that were revealed by the physical examinations. This department appreciates the spirit of co-operation that has been shown by parents and guardians.

The milk that is furnished daily to many of the children has had an important bearing on the general health.

Physical training and athletics have both done their part in the practical working out of these health problems. The physical training is now well standardized; but it is my belief that athletics should be more strongly featured and developed. The town would be wise to make a liberal appropriation for such development.

Attention is called to the report of the school nurse which shows in detail what has been done by the department.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.

Ipswich, February 3, 1925.

REPORT OF THE SCHOOL NURSE.

Mr. Joseph I. Horton, Supintendent of Schools,
Ipswich, Mass.

Dear Mr. Horton:

Am listing on following page the report of school work done by me for the year ending December 31, 1925,

SCHOOL REPORT FOR YEAR ENDING DEC. 31, 1924.

School Visits	358
Class "	618
Home Visits	652
Treatments	143
Talks	439
Consultations	24
Inspections	18881
Children Taken to the Dental Clinic	132
" " " " Oculist	5
" Weighed and Measured	1387
Assisted Dr. with Physical Exams.	1368
Children Weighed	2016
Conferences Attended	4

Respectfully yours,

MARTHA J. STEWART, R. N.

MUSIC REPORT.

Mr. Joseph I. Horton,
Superintendent of Schools.

My Dear Sir:

Considering the fact that the work in music in the public schools of Ipswich has been carried on in the same manner as in previous years, I hardly think that a detailed report is necessary.

We have, however, made one step forward. New music

readers have been purchased for all the grades, and I feel that I can safely promise that the advantages to the children will more than offset their cost. More interest in the work is being shown and even with less than a year's study, the boys and girls are much farther advanced in music than at any time since I have acted as supervisor. I wish to thank you and your committee for the purchase of these books.

And may I take this opportunity to also thank you and your teachers for their hearty co-operation in music.

Respectfully submitted,

ARTHUR HAROLD TOZER,

Supervisor of Music.

DOMESTIC SCIENCE.

To the Superintendent of Schools:

Dear Sir:

The work for the most part since September, 1924, has been carried on as it was last year. A few changes, however, have been made.

The work in sewing has been planned to teach the fundamental construction stitches and their uses on simple garments which the children make for themselves. Simple decorative stitches, pleasing color combinations and a knowledge of the common fabrics used for various garments are taught. Underwear, dresses, blouses, and jackets have been made.

In cooking the aim is to teach meal planning, proper food combinations, table setting and preparation of meals for a family. The breakfast has already been served. Now we are working

on a supper menu and next term we are going to serve a dinner. Later lessons in bread making and meats are to be given.

The interest shown by the Junior High pupils and the progress that they have made so far this year is indeed gratifying. The interest of the younger girls in the sixth grades is encouraging.

Something should be done, however, to stimulate interest in Domestic Science in the High School. The girls enrolled are doing very good work for the most part, but a very small percentage of the Freshman class has elected Domestic Arts.

It would be well to add to the equipment of the Domestic Science room. There are desks for sixteen girls, while we have 21 in one of the cooking classes. There are only three sewing machines while some of the classes have an enrollment of of thirty pupils. With more equipment better results and more work could be accomplished.

In conclusion, I wish to thank Mr. Horton, Mr. Tozer and Miss Sullivan for their interest and help.

Respectfully submitted,

MARION F. WHITNEY.

MANUAL TRAINING.

To the Superintendent of Schools,

Ipswich, Mass.

Dear Sir:

Since the opening of the Fall term, it has been my definite object to show the pupils the direct connection between mental and manual labor, and the application of the subjects of arithmetic, drawing, etc., which are taught in the grades, to the training in this department.

I have insisted strongly upon the carrying out in detail of the instructions given to the pupils. Every pupil has a definite outline to follow in every project he works out. If this outline is followed accurately, there is practically no waste of time or material.

In order to make the work more interesting to the pupils, I have tried as far as possible to make the work individual. This gives the fast and accurate worker an opportunity to progress more rapidly and with more understanding of the work than he could otherwise obtain.

In doing this, it has been necessary to allow some of the boys to do larger problems which require considerable material, and harder woods of greater value. The cost of material in this case is partly defrayed by the pupil.

The enrollment of pupils in this department this year far exceeds that of any previous year. There are now two hundred and eleven boys and six girls enrolled. Due to such large classes, our classroom is entirely too small to answer the purposes, and our tool supply is inadequate. We have bench room for twenty-four pupils and tools for about sixteen. Some of the classes are over thirty in number.

There is also need for better lighting and heating facilities. The classroom is quite dark except for awhile in the afternoon, and for the past month it, has been quite uncommon for the thermometer to go higher than 50 degrees.

In closing, I wish to say that I am satisfied with the interest that the pupils as a whole are showing, and hope that they will keep up their good work. The fathers and mothers of the town have just cause to feel proud of the boys, and I will do everything within my power to make them reliable and trustworthy workmen, so that they will in future years be better men and better citizens. Respectfully,

E. BENJAMIN CURRIER.

ATTENDANCE REPORT.

To the Superintendent of Schools:

Dear Sir:

I have investigated one hundred fifty cases of absences and all have been returned to school or found to have reasonable excuses for being absent. In only one case was it necessary to invoke the aid of the court, and in that case the child elected to return to school rather than be sent away.

One hundred seventy-seven certificates have been issued to minors for the year.

Very truly yours,

GEO. W. TOZER,

Attendance Officer.

PENNY SAVINGS ACCOUNT.

I have collected from the teachers \$206.33, and deposited in the savings bank \$222.92.

GEO. W. TOZER.

PARENT-TEACHER ASSOCIATION.

When this organization was first mentioned as a possibility, I must confess to a feeling of no small degree of apprehension as to the line of action it intended to pursue. We had had some experience with community workers that was far from satisfactory or agreeable, and we had come to the point where we desired assurance doubly assured. Moreover, we had been warned by those who had not been favorably impressed by an actual experimental knowledge of Parent-Teacher Associations, and we were skeptical about the matter.

It was not until many conferences with the now acting president, and much studying of by-laws, the aims and purposes of the organization, etc., that my fears were allayed.

It is the unwritten law of the organization not to interfere with the administration of school affairs, and in the degree in which this fundamental principle of the order is either ignored or conscientiously observed, in a like degree do its activities become either an intolerable nuisance or a most beneficent agency in the work of community uplift and welfare. Whether or not it has given a good account of itself, shall be left to your decision, when we have set down some of the things it has undertaken and accomplished. It asks for judgment by no other standard save works alone.

The first thing attempted was to provide some one to lead the activities of the playgrounds during the summer vacation. Most fortunately the selection was made of Miss Helen Humphreys, who, though young in years, possessed all the qualities of leadership in a remarkable degree. She was vigorous, quietly enthusiastic, undemonstrative but forceful. She studied her problem from every angle, and made herself complete mistress

of the situation. Rarely, or never before, have I seen such evidence of tact, resourcefulness, and clear cool judgment in one of so few years. And above all, she worked with that singleness of mind and purpose that was as noticeable as it was refreshing.

Her work was with the children, and for them alone. No attempt at display or publicity was ever shown. The selection of her playgrounds was conditioned upon but two things—the fitness of the location and the comfort of the children. The membership of her classes averaged high throughout the season, and the children grew strong, vigorous and happy. We were all sorry when the season ended, and we sincerely hope that Miss Humphreys' services may be secured for another year.

The Association has held several meetings or conferences during the year, and a definite plan of action has been settled upon. In addition to meeting and becoming acquainted with the local teachers, an effort has been made to become acquainted with the mothers of the children in our schools. These meetings have been held in the Town Hall and the attendance has been very gratifying indeed. Considerable progress, too, has been made in securing new members from the foreign mothers, who are now taking a deeper interest in educational affairs and manifesting a stronger desire for social recognition. It is a question of time only when these people will be in the ascendancy, numerically; and this coming together where an exchange of ideas and where the personal and sympathetic touch may be had, will do much to give them our point of view and familiarize them with the spirit of our institutions. This feature of the work of the Association alone is of tremendous importance to the future of this community, and can be measured only when conditions directly opposite to this procedure are taken into the comparison.

In future gatherings of this kind, it is proposed to employ an interpreter so that these people will not be obliged to listen to a program rendered in an unknown tongue.

In addition to these pageants of nations the association has been instrumental in securing the services of one of the finest musical combinations in the whole country—the Schubert Club. This group of artists is directed by Mr. Edward MacArthur, who, formerly was the supervisor of music in our public schools and is a brother of Dr. George E. MacArthur, our school physician. Too much cannot be said of the program presented, nor of the perfect rendition of each number under the masterly leadership of the director. His power to control the expression of every varying phase of his compositions is simply wonderful, and Ipswich is to be congratulated that such a rare musical treat was made possible through the efforts of this organization. It is proposed to make the visits of the Schubert Club a permanent feature in the work of building up a deeper sense of music appreciation, and it is hoped that we may have them with us once or twice each season.

Nor are the activities of the association confined to music alone as a subsidiary educational agency. The moving picture has been requisitioned to exhibit some of the finest historical films the country affords. Robin Hood, Lincoln, and America have been given for the benefit of the pupils in the schools as well as for mixed audiences. Through the co-operation of Mr. Bragdon, the rates for the children's matinees have been brought within the reach of all, and an opportunity of great historic and educational value has been presented to our schools.

The Association has undertaken the distribution of crackers and free milk, and also of flowering bulbs. Each child is given a half-dozen bulbs of various kinds, and is instructed how to plant and care for them until they bloom. One-half of these flowers are to be retained in the schoolroom of which the

child is a member and the other half of them are sent to the hospital to give cheer and comfort to the sick. This is an excellent training in social service, and is bound to be reflected in an enlarged vision and a deeper sympathy, that will manifest themselves in lines of upright conduct and character.

As the result of a lecture by a lady from the Board of Education who has charge of the development of libraries in the public schools, a reading table was installed in the English room of the Junior High School, under to charge of Miss Abby Smith. Contributions of books, magazines, and papers have been so generous that the table has been actually loaded with these gifts. This furnishes an opportunity and an incentive at one and the same time. Children who have completed their work for the period, go to the table, select a book, and read and report on the article selected. The reading habit is thereby acquired and the taste for good, wholesome literature is established.

The schools need more tables and more books, and to secure these a rummage sale has been conducted by the members of the association with a fair degree of success. In furtherance of this idea, an exhibition by the Venetian Glass Blowers has been planned for the near future. This will be an exceedingly interesting and instructive exhibition of working in glass, and should it receive the patronage it deserves, the funds for library books for the schools will be measurably increased.

There are other features of the Association program that might be mentioned, but we prefer to wait until these are nearer materialization before announcements are made.

JOSEPH I. HORTON.

Dr. In account with School Milk Fund Cr.

1924		1924	
Jan. 1. Balance in Bank	\$ 77.32	April 10. Paid for Milk	\$ 13.14
		July 2. " "	9.48
		Nov. 4. " "	13.05
		Dec. 11. " "	12.57
		" 31. Balance in Bank	29.08
	<u>\$ 77.32</u>		<u>\$ 77.32</u>

1925
Jan. 1. Balance in Bank \$ 29.08

Respectfully submitted,
JOSEPH I. HORTON.

The distribution of milk is one of the important features of our health program. It has been wonderfully successful; but as our balance in the bank was getting low we became apprehensive as to our ability to carry it forward. The Woman's Club, the Rotary Club, the Parent-Teacher Association, the Legion and some few individuals have very generously come to our relief. The future is therefore full of assurance.

MRS. BESSIE B. DAMON, TRUSTEE.

Dr. In Account with School Ground Improvement Association. Cr.

1924			
Jan. 1.	To Balance in Bank	\$ 219.90	\$ 69.77
June 26.	Receipts from Field Day	208.46	47.20
			33.00
			5.82
			5.00
			10.90
			1.50
			20.00
			26.60
			208.57
			\$ 428.36

1925		
Jan. 1.	To Balance in Bank	\$ 208.57
	Respectfully submitted,	

MRS. BESSIE B. DAMON, TRUSTEE.

*The thanks of this community are due Mr. Francis Wade for the personal attention given to the selection, planting, and care of these trees. They were planted in the Burley School grounds where they will become an increasing source of beauty as the years go by.

NIGHT SCHOOL.

The night school did not re-open in October, as in other years, as we were without funds. The work in Americanization has been interrupted and it will require some little time and effort to regain the lost ground.

Few communities have so heavy and varied an educational program as has this of ours. When you consider the scope of the work that should be undertaken and accomplished by our educational department, as a measure of local security and peace, it would seem that no time should be lost in the prosecution of this work. I have already tried to point out, in the opening pages of this report, the character and size of the task that confronts us. If the town fails or refuses to act in accordance with the recommendations of its school committee in reference to this matter, then the Town itself must assume the responsibility of its acts, or its neglect to act. It is a question that is becoming more important each year, and the longer its settlement is delayed, the more difficult its accomplishment will become. As I have said before, it is a work of such tremendous size and importance that every organization in the community should co-operate with the school authorities and have a part in the undertaking.

There is another class of people who deserve consideration in this connection, and that is a considerable group of young people, who, from economic necessity, were obliged to leave the high school before completing the course. They now see the error of their ways, and desire to redeem the past if an opportunity be given them. They realize now as they did not earlier, that too

many doors are closed to them by reason of the lack of a high school diploma. They are ambitious and worthy of our confidence as to the sincerity of their purposes. They are obliged to work during the day, but they realize that if this opportunity for further study is denied them, that their advancement in life will be most seriously retarded if not ended altogether. I sincerely hope that this class, too, may receive sufficient consideration at your hands to enable these young people to realize their hopes to the fullest extent. We need a large evening school if we intend to meet the educational requirements of this large and worthy group of people.

IN GENERAL.

We were admonished to make this report as short as possible, without omitting any materially important phase of school work. The omissions will be many, and the report will not be short.

In reference to the elementary schools, let me say that their work and their efficiency has been greatly impaired by the change of teachers and the lack of books and other supplies. During the months of November and December hardly any supplies or books were ordered. The schools scraped along with such supplies as we could dig out of closets and stock rooms, most of it old, dirty, and ill-adapted to the purposes it pretended to fill. Books, especially reading books and histories, were insufficient in number and either too high or too low for the

grade in which we were obliged to place them. Under such conditions the best work could not be expected and we were not disappointed as to our expectations. Since the first of the new year we have tried to supply these needs more promptly, and things have taken a slight turn for the better.

There is one phase of our school work that calls positively for consideration and improvement. And that is the unnecessary amount of tardiness and absence. This is not the fault of the teacher nor of the school. It is the fault of the parents. Children who leave home in season may frequently loiter on the way and be late. But this habit does not account for, nor cover, a majority of the cases. Children do not leave home early enough and, as a consequence, are late, sometimes nearly every morning.

If the child is sent home for an excuse, then the parent complains and accuses the teacher of partiality, or lack of judgment, or spite, or some other unreasonable and senseless thing.

In every such case the child suffers a decided and positive loss, both in interest in his schoolwork and in that training in promptness and punctuality which is the best guaranty of his success in life. The same is true of absences. The child is allowed to remain at home on the slightest pretext. He thought he heard the whistle blow, or it was cold, or hot, or he wasn't feeling well, or someone was going out of town and he wanted to go with them. Sometimes he feigns sickness the duration of which is limited to about an hour or less after school begins. Needless to say that recovery in such cases are rapid and complete. It is one of the child's most powerful agencies for gaining his desired ends, and he knows how to use it to perfection. In fact, works it overtime.

I am not writing these things for the sake of finding fault. I condemn fault-finding. It is an appeal for a broader view, a saner consideration and wiser settlement of this very vital sub-

ject, with a full knowledge of the facts before us. It is of the boy I am thinking; of his welfare and his chances of success; of his ability to stand among men and to consider himself the equal of his fellows. And such eminence has never been gained from habits of shiftlessness. Success in life grows out of the exercise of right habits---punctuality, promptness, dependability, honesty, character. There is no other road, be not deceived.

In too many instances such children leave school as soon as the law permits, take up with any blind-alley job, and finally graduate to the street corner. Some of them start on a dozen different jobs within twelve months' time.

But the regrettable part of the story remains to be told. After some years have elapsed some of them come back to the office seeking advice and counsel for the future. It is pitiful to witness their disappointment when they learn how little our schools can do for them at such times. They fit in nowhere; they are too old to re-enter the grades they left and are incapable of taking advanced work. There are no evening classes, and in spite of all our efforts to console them, they leave the office discouraged and depressed.

I have dwelt at length on this topic because I believe that the number of misfits in the community could be greatly reduced if more attention were paid to the initial causes. If more effort were directed towards the formation of right habits of punctuality, and promptness, there would be less of disappointment to the child and to the parents. It is almost wholly a matter of right training.

Whether this word of warning will be able to influence a single individual or not, I cannot say. But we reap as we sow; if we build for success and happiness by rigidly and persistently holding to the right course, then these may be realized. In a large sense we are the captains of our souls and of our destinies.

The supervisor of penmanship and the drawing teacher's reports are condensed into a few short statements in reference to their work.

As to the first named person, let it be said that the character or the results of her work have never been successfully challenged. She is doing more this year than ever before and is bringing all the schools up to a higher standard. The work in her own school is the best in the Town—and especially do I commend the writing found in Miss Charles' room—third grade. If all the grade teachers would co-operate with the supervisor in her efforts to maintain correct position and the proper manner of holding the pen *during every written exercise*, the quality of the work, especially in the upper grades, would be materially improved.

The supervisor of drawing, Miss Hosmer, came to us in September. While it is too early to give a final estimate to her work, it must be said that she is well liked by both teachers and pupils and as yet, no complaints as to discipline have been received.

She is industrious, prompt in her schedule assignments, and throws a great deal of energy into her work. Hardly ever have we had anyone who was more willing to co-operate with the teachers in correlating the work of the several departments. So far, too, her work has been of the more practical type; and had we more time and more room, she would be able to give satisfactory evidence as to the character of her work. The schools are larger now and the time she is with us—three days each week—should be extended to four days, or better still, to full time.

The report of the School Ground Improvement Association, with one or two exceptions, will be confined almost wholly to the financial statement to be found on another page.

These exceptions are, first, the opportunity to express my appreciation of the work of the teachers who had charge of all the Field Day exercises, and to thank Mr. Oscar Ewing and his

associates for the admirable service rendered in judging the contests and awarding prizes. Included in this list, also, should be those ladies under the leadership of Mrs. Fred Nason who managed the affairs of the sales-tables so successfully that a very respectable sum was placed to the right side of our bank account. Let me say that our Field Day activities are the only source from which our income is derived.

And second, I wish to acknowledge my personal indebtedness to Mr. Francis Wade for financial favors shown in the purchase of trees and shrubs, and for his personal care in selecting and planting the same. The continuance of his policy and plan for beautifying our school grounds should become agreeably noticeable within the next few years.

Another exception that should have mention here is the gift of gravel and free loading of the same that were contributed by Mr. Ralph W. Burnham, the chairman of the School Committee. The one hundred thirty odd loads of this material assisted materially in grading the playground connected with the Burley School, and one or two more such contributions would nearly complete this work. The gift of two or three large curb-stones should be included in Mr. Burnham's contributions.

Let me say in passing that the exercises of the day were of a high order of merit, and that the setting-up exercises of the Junior High were the best I have ever seen anywhere.

The School Milk Fund comes under the same stricture or limitations as the preceding. But the generosity of friends and friendly organizations make it possible to add something cheering to the depleted financial statement to be found on another page.

Since that account was balanced several contributions have been made which insures the continuance of this necessary and beneficent feature of our school work. It is impossible at this writing to give a complete list of the contributors; therefore that

information must be postponed to some future time.

But it should be more generally known how we go about this work of distribution, and how we distinguish the indigent and needy from those whose parents are abundantly able to pay for their milk supplies. In the first place the room teacher conjointly with the principal and the school nurse make a list of those pupils whose proper physical development demands extra feeding. This list is then taken by the school nurse and is most carefully scrutinized in reference to the home conditions of each pupil and the ability of the parents to pay for the milk supplied.

By this method no one is denied, neither is anyone having the ability to pay, allowed to get milk without paying for it. Again, whenever the financial ability of the families having free milk improves sufficiently, such pupils are dropped from the free list, and transferred to the pay list, and vice versa. These conditions are watched pretty closely, and the lists are under the constant revision of the school nurse and the room teacher. At the end of each month the principals of the various schools send me the free milk account of their respective schools: these are checked up with the bill rendered, and if found to agree, a check is given in payment. The bank book and the return checks together with the receipted bills are my vouchers, and so far we had little or no difficulty in administering the affairs of this humane undertaking.

Although saving of space is a major consideration in writing this report, I cannot refrain from adding my word of genuine disapproval of the very mechanical and meager report submitted by the school nurse. With her advanced and noble ideals of service and the purpose to let her works alone speak for her, I am in full accord and sympathy; but when she goes so far in her determination to "Let another man praise her and not her own lips,"—to the extremity that she has gone in this instance,—then I desire to be that other man. I must criticise her

report---with all respect and honor to herself---as a meager transcript of what would seem to be a very cold, barren, perfunctory statement or record of facts.

But such is not the whole truth. It fails to do her justice; in fact, it is a gross injustice. Every teacher in the whole school system will bear me out in this statement. Hundreds upon hundreds of people in this town would discredit me were I to allow such a self-effacing document to go unchallenged. Every shred of my self-respect, every atom of my sense of moral obligation to what is right and just and good, would forsake me did I not insist upon a fairer and truer statement of her work and recognized worth in this community. The half cannot be told. Instead of hiding her candle under a bushel, she should place it upon a candlestick where it may shine and encourage others to follow her example. I want the schools, too, to partake, in some slight measure at least, of that public appreciation, that fulness of joy that comes with the consciousness of duty well done, that inspires and points the way to nobler service.

I might write pages in commendation of her work in connection with the schools alone. But a single instance will suffice. Last summer this community was thrown into a fever of excitement by reason of the action of the Board of Health in requiring everyone to comply with the provisions of the vaccination laws. The school nurse went quietly about her work, giving counsel here, assuring another there; until, when school began in September, every child had complied with the law and every last ripple of discontent and opposition had smoothed out like the proverbial mill pond,---and nine-tenths of the people never realized that anything had happened.

I not only wish to commend her work in the schools and among the poor and discouraged ones, to whom she is the truest and best friend; but I desire for school officials, the teachers, and for myself to acknowledge with deepest gratitude our sense

of obligation and respect.

Of the physical needs of the schools you, the committee, have made careful note and are already well informed. But you will pardon my officiousness when I remind you that some of these needs are imperative and urgent. There is an outstanding need of large dictionaries in nearly all our schoolrooms. Reference books and encyclopedias for the upper grades are wanted, and physical and chemical apparatus and equipment are absolutely essential if good work is to be expected from these departments. Not a single experiment in modern electrical work can be undertaken by reason of the lack of proper apparatus. In fact, nearly all the apparatus we have at present is an inheritance and was transferred from the old high school on Argilla Road. Some of our former pupils had more equipment in their own libraries at home than we have in our school. My reply to any objection that may be raised as to why this information was not published before is two-fold: First, the public had been informed before of this condition; and Second, we have no place in our high school where such delicate apparatus can be kept without injury and destruction from dampness. Both laboratories need considerable repairing and putting in order.

The commercial geography department needs further expansion and development. Room for storing samples of raw material, goods in process of manufacture, together with the finished product, would be most helpful to students in this department in gaining information in reference to those industries upon whose successful operation the financial and industrial future of New England so largely depends. With the other needs of the schools you are perfectly familiar, and so I will forego any further enumeration of them.

In another connection I have alluded to the over-crowded curriculum. There is one thing, however, that should always have a place in every school program as well as in the home

life and training of every child, and that is some rational scheme of character development.

Speak of it as slightly as you will, disregard and scorn it as you may choose, the fact still remains that at the bottom of all our community life and at the foundation of all and every civilization lies character.

In the firm belief and conviction that a course in this important phase of training for citizenship should also include that of character building, a copy of a school document issued by the Boston Public School Department, entitled "A Course in Citizenship through Character Development," has been placed in the hands of nearly all the grade teachers.

It would be impossible to give any extended review of the pamphlet here, but in order that parents who so desire may co-operate with the schools, I will give the Code of Morals which is embodied in the work.

CODE OF MORALS.

(*Hutchins.*)

I. The Law of Health.

The good American tries to gain and to keep perfect health. The welfare of our country depends upon those who try to be physically fit for their work.

II. The Law of Self-Control.

The good American controls himself. Those who best control themselves can best serve their country.

III. The Law of Self-Reliance.

The good American is self-reliant. Self-conceit is silly, but self-reliance is necessary in those who would be strong and

useful. Lack of this quality leads to weakness in character.

IV. The Law of Reliability.

A good American is reliable. Our country grows great and good as her citizens are able more fully to trust each other.

V. The Law of Clean Play.

The good American plays fair. Clean play increases one's strength and helps one to be more useful to one's country.

VI. The Law of Duty.

The good American does his duty. The shirker or the 'willing idler lives upon the labors of others, burdens others with the work which he ought to do himself. He harms his fellow-citizens, and so harms his country.

VII. The Law of Good Workmanship.

The good American tries to do the right thing in the right way. The welfare of the country depends upon those who have learned to do in the right way the things that ought to be done.

VIII. The Law of Team Work.

The good American works in friendly co-operation with his fellow workers. One man alone could not build a city or a great railroad, As we learn better how to work together, the welfare of our country is advanced.

IX. The Law of Kindness.

The good American is kind. In America those who are of different races, colors, and conditions must live together. Every unkindness hurts the common life, and every kindness certainly helps it.

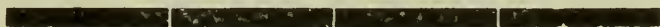
X. The Law of Obedience to Duly Constituted Authority.

The good American obeys the laws. If our America is to fulfil the hopes of the believers in democracy, her citizens must recognize and submit to duly constituted authority and obey every law. It is obedience to the laws that protects the fundamentals of American government, freedom, justice and equality.

XI. The Law of Loyalty.

The good American is loyal. If our America is to become ever greater and better, her citizens must be loyal, devotedly faithful, in every relation of life.

If teachers, parents, and pupils will try faithfully to follow these precepts, there will be far less of treachery and much more of happiness and peace in the world. Then, when we formulate and place in the hands of our teachers a good sound code of ethics, in which all our future citizens may be instructed by precept and example, and to which they may be expected to adhere, our heaven below will have begun,



OBITUARY.



The year did not pass, we regret to say, without the visitation of Death.

Miss Ethel Light and Arthur Sotiropolous,

both belonging to the seventh grade in the Junior High School

passed away during the fall term. In each case death was accidental—one by an automobile accident, the other by drowning.

Both were filled with the joy of living, and life itself seemed to them like one long day stretching away into the future where youth and happiness were always to be found.

But what an awakening! Miss Light was in her class one morning just before the hour of noon. Before her class assembled again, she had passed into the Great Unknown. Arthur, while on his way to school, went down in the icy waters of the river, and life and schooldays were ended forever.

The vacant chairs spoke eloquently of their departure to teachers and pupils alike; and reminded us all that, while Death gathers the feeble with age, he sometimes takes the flowers of youth.

May the sudden ending of these two lives leave its impress on the minds of their classmates, and may their memories remain as a sweet and helpful influence to us all.

ACKNOWLEDGMENTS.

It becomes my pleasant duty once more to acknowledge with sincere gratitude the many gifts and favors to the school, and the many kindnesses shown to teachers, school authorities, and to me personally.

First of all, I wish to acknowledge the gift of a stereopticon lantern by the Trustees of the Burley School Fund. This is of a much larger and better type than the one we have been using,

and will be quite an important addition to our equipment in this growing line of our work.

To Mr. Ralph Warren Burnham our thanks are also due for material used in grading the Burley School grounds. Likewise to Mr. Francis Wade for the purchase, planting, and care of trees and shrubs for the grounds of the same school; to the Parent-Teacher Association for funds for the carrying on of many school activities, and for contributions of books, magazines, etc., for the Reading Table; for the individual and collective contributions to the Free Milk Fund; and to others for gifts and helpful service of many kinds; and, lastly, to all those parents, school officials, and teachers whose loyalty to the schools and whose personal help and encouragement to me brightened days that would otherwise have been dark indeed, I extend my thanks and best wishes.

JOSEPH I. HORTON

Superintendent.

SCHOOL CALENDAR FOR
1925

TERM	BEGINS	CLOSES
Winter	January 5th	February 20th
Spring	March 2nd	April 24th
Summer	May 4th	June 26th
Fall	September 9th	December 24

Teachers must report for duty on Tuesday, September 2, at 9 A. M., one day previous to the opening of school for the Fall Term.

HOLIDAYS.

Every Saturday; Columbus Day, October 12; Wednesday Afternoon, Thursday and Friday of Thanksgiving Week; January 1; February 22; April 19; Memorial Day; June 17; and Good Friday.

NO SCHOOL SIGNALS OF THE IPSWICH PUBLIC SCHOOLS.

4 BLASTS AT 7.30—No Morning Session in any school.

4 BLASTS AT 8.00—No Morning Session in the first six grades.

4 BLASTS AT 11.00—No Afternoon Session in any school.

4 BLASTS AT 11.30—No Afternoon Session in the first six grades.

In the absence of any signal at 11.00 or 11.30 the afternoon session will be held as usual. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7.30 and 8.00 o'clock signals do NOT excuse for the entire day.

In addition to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

Parents are expected to exercise their judgment in extremely bad weather as to permitting their children to attempt to attend school.

LIST OF TEACHERS.

Ralph C. Whipple
Robert D. Conary
Helen J. Blodgett
E. Margaret Allen
Katherine Blood
A. Erma Brown
Catherine A. Brown
Sarah C. Richards
Martha E. Martin
Ruth A. Lord (Mrs.)
Katherine F. Sullivan
Abby L. Smith
M. Gretchen Hamilton
Winifred M. Burns
Phyllis M. Gaines
Blanch L. Oxner
Violet L. Hawkins
Eleanor A. Wass
Ethel M. Archer
Marion F. Whitney
E. Benjamin Currier
Lena J. Atherly (Mrs.)
Mary J. Goodwin (Mrs.)
Belle D. Rogers (Mrs.)

Nellie T. Smith (Mrs.)
Althine L. Hodgkins
Elizabeth C. Weare (Mrs.)
Emma A. Knights
Margaret T. Reilly
Anne E. Friend
A. Pauline Charles
Emily J. Gove
Irma T. Gilman
Kathleen E. Hinkley
Ruth F. Joyce
Helen I. Wright
Annie P. Wade
Katherine Harrigan
Amy Stanford
Alice D. Moran (Mrs.)
Grace A. Bowlen
Lelia Ross
Lucy Ardell Kimball
Ethel G. Jahnke (Mrs.)
Augusta A. Grenache (Mrs.)
Florence A. Hosmer
Arthur Harold Tozer

JOSEPH I. HORTON, Superintendent.

Appendix.

AUDITOR'S REPORT.

To the Citizens of Ipswich:

I herewith submit the Annual Reports of the Heard, Treadwell, Thomas H. Lord, Manning School, R. H. Manning, Feoffees of the Grammar School, Burley Education and Brown Funds as compiled by their respective Treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

FREDERICK S. WITHAM, Auditor.

Ipswich, Mass., Feb. 6, 1925.

HEARD FUND OF IPSWICH PUBLIC LIBRARY.

Income:

Balance on hand January 1, 1924	\$ 186 53
Received from investments	437 70
Received from Treadwell Fund	1000 00
	1624 23

Expenditures:

Salaries	\$ 975 00
Books, periodicals, magazines, etc.	523 68
Balance on hand January 1, 1925	125 55
	1624 23

Securities Comprising Heard Fund.

33 shares B & M R R 1st pfd class B	\$ 1221 00
35 shares B & M R R pfd	525 00
10 shares B & M R R 1st pfd class A	260 00
1 C B & Q R R 3½% bond	1000 00
3 Chicago, Aurora & Elgin Corp bonds	1200 00
2 Chicago, Aurora & Elgin Corp bonds	200 00
1 United Electric Light & Power bond	1000 00
3 Quincy Gas & Electric Heating Co 5% bond	2000 00
1 Waterloo, Cedar Falls & Northern R R bond	350 00
5 Liberty bonds	2700 00
Deposited in Ipswich Savings Bank	119 20
	10575 20

TREADWELL FUND.

Income:

Cash on hand January 1, 1924	\$ 517 51
Received from investments	1241 04
	1758 55

Expenditures:

Salaries	\$ 50 00
Miscellaneous expenses	408 52
Transferred to Heard Fund	1000 00
Balance on hand January 1, 1925	300 03
	1758 55

Securities Comprising Treadwell Fund.

50 shares B & M R R 1st pfd class A	\$1300 00
30 shares Old Colony R R pfd	2895 00
25 shares B & P R R pfd	3575 00
25 shares Maine Central R R pfd	787 50
25 shares B & R R	4087 50
25 shares Vt & Mass R R	1800 00
1 American T & T Co 4% bond	1320 00
3 Chicago, Aurora & Elgin Corp bonds	1200 00
2 Chicago, Aurora & Elgin Corp bonds	200 00
1 Quincy, Gas & Electric Heating Co 5% bond	650 00
1 Waterloo, Cedar Falls & Northern R R bond	350 00
1 Missouri Pacific R R bond	335 00
4 Liberty Bonds	3000 00
Deposited in Ipswich Savings Bank	117 44
Deposited in Salem Savings Bank	750 00
Deposited in North End Savings Bank	819 32
	23486 76

MANNING SCHOOL FUND.

Income:

Cash on hand February 1, 1924	\$ 93 82
Income from investments and rentals	1934 00
	2027 82

Expenditures:

Taxes, insurance and miscellaneous expenses	\$ 1184 63
Salary High School Principal	500 00
Cash on hand February 2, 1925	343 19
	2027 82

MANNING SCHOOL FUND SECURITIES.

15 shares Patterson Bridge Co	\$ 1000 00
12 1000 4% Peoria & Eastern 1st mortg bonds	12000 00
1 1000 6% N E Brick Co bond	1000 00
10 shares N E Brick Co stock	1000 00
3 1000 4½% National R R Mexico bonds	3000 00
1 1000 4% " " " "	1000 00
1 500 4% " " " "	500 00
1 100 4% " " " "	100 00
Invested in Master's house	7000 00
Invested in Colonial Building	18000 00
Deposited in Ipswich Savings Bank	1190 23
	45790 23

R. H. MANNING FUND.

Receipts:

Income from investments	\$ 263 00
Interests on Ipswich Savings Bank deposits	274 29
	537 29

SECURITIES.

60 shares Patterson Bridge Co	\$ 4000 00
22 shares Pere Marquette R R Co (common)	1551 00
11 shares Pere Marquette R R Co (preferred)	814 00
Deposited in Ipswich Savings Bank	7172 13
	13537 13

THOMAS H. LORD FUND.

Receipts:

Income from investments	\$ 42 50
	42 50

SECURITIES.

Liberty Bonds	\$ 1000 00
Cash on hand, January 1, 1925	269 90
	1269 90

REPORT OF THE FEOFFEEES
OF THE GRAMMAR SCHOOL.

Income:

Cash on hand February 1, 1924	\$ 950 67
Received from rents	3880 00
Received from taxes	4084 48
Interest on taxes	31 35
Contributions for road repairs	193 85
	9140 35

Disbursements:

Canney Lumber Co, lumber	\$ 57 87
Lathrop Bros, teaming	510 00
Ralph C Whipple, salary	500 00
Town of Ipswich, water	13 50
Town of Ipswich, taxes	4219 73
Geo A Schofield & Son, printing	6 18
Damon & Damon, insurance	129 23
A I Savory, record book	1 50
Berger Mfg Co, culverts	92 12
E O Peabody, labor	109 80
John W Goodhue Corp, sundries	20 36
J A King, repairs	1 00
G H W Hayes, services	12 00
F F Byron, expenses	18 50
William Burrage, carpentry	113 60

Austin L Lord, Masonry	60 50
Wilfred Wile, labor & teaming	1163 00
A C Damon, expense	16 00
Chas E Goodhue, P M, postage	11 53
Geo E Farley, salary	200 00
Tax rebates	49 33
Deposited in Ipswich Savings Bank	1000 00
	8305 75
Cash on hand Feb. 2, 1925	834 60
	9140 35

Property in their hands as follows:

Little Neck valued at	\$ 5000 00
Deposited in Ipswich Savings Bank	15199 00
“ “ “ “ Essex School Farm	2132 52
	22331 52

Respectfully submitted,
 GEORGE E. FARLEY, Treasurer.

THE BURLEY EDUCATION FUND.

The Trustees of the Burley Education Fund herewith submit their ninety-ninth annual report.

The funds in their hands are as follows.

In Ipswich Savings Bank	\$ 1041 27
In " " " Caldwell Fund	1262 65
In Salem Five Cents Savings Bank	584 24
In Salem Savings Bank	2116 42
Liberty Bonds second issue	700 00
" " fourth issue	1000 00
Fifteen shares B & M common stock	247 50
	6952 08

The Income for 1924 has been as follows:

From Ipswich Savings Bank	20 40
" " " " Caldwell Fund	27 48
" Salem Savings Bank	91 92
" " Five Cents Savings Bank	22 83
" Liberty Bonds second issue	29 75
" " " fourth "	42 50
	234 88

Expended for rent of safety deposit box	5 00
Expended for stereopticon as per vote	139 16
	144 16

Respectfully submitted,

GEORGE W. TOZER
A. STORY BROWN
JOSEPH T. MORTON
CHARLES M. KELLY

Trustees.

BROWN SCHOOL FUND.

The Trustees of the Brown School Fund present the following report for the year 1924:

The Funds are as follows:

Deposited in Ipswich Savings Bank	\$ 1438 11
Deposited in Salem Five Cents Savings Bank	1200 29
	2638 40

Income since last report:

Dividend from Ipswich Savings Bank	\$ 56 60
Dividend from Salem Five Cents Savings Bank	52 22
	108 82

Expenditures:

Paid F E Wood for transporting school children of Candlewood District	\$ 45 00
Paid E Warren Dodge for transporting school children of Candlewood District	45 00
	90 00
Income over expense	18 82

Respectfully submitted,

A STORY BROWN
CHAS G BROWN
BENJ R HORTON

Trustees.

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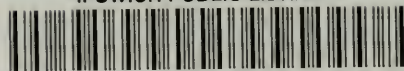
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Ipswich Bay
352.05
Ipswich
1924

IPSWICH PUBLIC LIBRARY



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